CX
R
24

00109015

THE
ASIATIC SOCIETY OF BOMBAY
Town Hall, Bombay.

Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020

EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons, dated 29th March 1906;—*for*,

"RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Eleven Years from 1894–95 to 1904–05 (in continuation of Parliamentary Paper, No. 178, of Session 1905)."

India Office,
9th April 1906.

ARTHUR GODLEY,
Under Secretary of State for India.

109015

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

(*Sir Henry Fowler.*)

00109015

Ordered, by The House of Commons, *to be Printed*,
9 *April* 1906.

LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
BY WYMAN AND SONS, LIMITED, FETTER LANE, E.C.

And to be purchased, either directly or through any Bookseller, from
WYMAN AND SONS, LTD., FETTER LANE, E.C.; and
32, ABINGDON STREET, WESTMINSTER, S.W.; or
OLIVER AND BOYD, EDINBURGH; or
E. PONSONBY, 116, GRAFTON STREET, DUBLIN.

1906.

116.

MEMORANDUM.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side. In this Return of "Net Income and Expenditure," on the other hand, certain charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£.
Taking the figures for the year 1904-05, the total gross Revenue was - - -	84,812,971
The receipts under the heads of Interest, Army, Military Works, Civil Departments, Civil Works and "Miscellaneous," which are treated in this Return as deductions from expenditure, amounted to - - - - - - - - - -	4,492,457
Deducting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways, Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to - - - - - - - - - - - - - -	80,320,514
Against this sum it is necessary to set off the charges under the heads just mentioned, including Refunds, Assignments, Working Expenses, &c. The total of these was - - - - - - - - - - - - - - - - - -	30,612,932
The Balance is shown in the present Return as the total Net Revenue - -	49,707,582

The total gross Expenditure charged against Revenue was - - - - -	81,356,905
This amount includes the charges of the revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) - - - - - - - - - - - - - - - - - -	30,612,932
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments amounting to - - - - - - - - - - - -	50,743,973
Against this sum it is necessary to set off the receipts of the spending departments, amounting (as mentioned above) to - - - - - - - - - - - -	4,492,457
The Balance is shown in the present Return as the total Net Expenditure - -	46,251,516

At the close of the tables of Expenditure on pages 5, 7, 9, and 11 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the revenue assigned to them the excess has to be met from their balances, and is deducted from the total expenditure in order to show the amount charged against the revenue of the year; in a year in which they do not spend their full grants the surplus is added to the Provincial balances, and therefore must also be added to the expenditure charged against the revenue of the year before the final surplus or deficit of the year can be exhibited.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee). The addition or deduction to be made on account of the fact that the remittances from India to defray the net expenditure in England are not effected at exactly this rate, and that the Government of India is under obligations to receive certain sums and make certain payments at specified rates, is shown under the head of Exchange. In past years there has sometimes been heavy expenditure under this head, but the annual charge or receipt has now become comparatively insignificant.

India Office,
9th April 1906.

NET INCOME.

	1894–95.		1895–96.	
I. LAND REVENUE, &c., Net Receipts:	£.	£.	£.	£.
1. LAND REVENUE	16,202,642		16,709,890	
2. FOREST	1,082,163		1,104,431	
3. TRIBUTES FROM NATIVE STATES	495,313	**17,780,118**	500,600	**18,314,921**
(For Details, *see* Appendix I., pages 14 and 15.)				
II. OPIUM, Net Receipts	—	**3,802,020**	—	**3,366,690**
(For Details, *see* Appendix II., pages 18 and 19.)				
III. TAXATION, Net Receipts:				
1. SALT	5,527,953		5,644,996	
2. STAMPS	3,045,656		3,117,391	
3. EXCISE	3,629,471		3,768,615	
4. PROVINCIAL RATES	2,357,082		2,464,320	
5. CUSTOMS	2,504,955		3,258,922	
6. ASSESSED TAXES	1,196,472		1,214,945	
7. REGISTRATION	277,995	**18,539,584**	282,383	**19,751,572**
(For Details, *see* Appendix III., pages 20 and 21.)				
IV. REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts *or Charges:*				
1. POST OFFICE	39,994		64,937	
2. TELEGRAPH	132,613		141,902	
3. RAILWAYS	*295,539*		*84,820*	
4. IRRIGATION	*408,991*	*531,923*	*450,760*	*328,741*
(For Details, *see* Appendix IV., pages 28 and 29.)				
V. MINT, Net Receipts *or Charges:*	—	*11,074*	—	*8,129*
(For Details *see* Appendix V., pages 36 and 37.)				
VI. EXCHANGE, Net Receipt *or Charge:*	—	*3,279,601*	—	*2,544,626*
(For Details, *see* Appendix VI., page 38.)				
Total Net Revenue	£.	**36,299,124**	£.	**38,551,687**

NET EXPENDITURE.

	1894–95.		1895–96.	
	£.	£.	£.	£.
I. DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation: (For Details, *see* Appendix VII., pages 40 and 41).	—	**2,295,374**	—	**1,694,615**
II. MILITARY SERVICES—Net Expenditure:				
1. ARMY	14,457,373		15,576,903	
2. MILITARY WORKS	626,672		765,467	
3. SPECIAL DEFENCE WORKS	127,057		59,729	
(For Details, *see* Appendix VIII., pages 44 and 45).		**15,211,102**		**16,402,099**
III. COLLECTION OF REVENUE: (For Details, *see* Appendix IX., pages 48 and 49).	—	**4,202,394**	—	**4,277,223**
IV. CIVIL SERVICES—Net Expenditure:				
1. CIVIL DEPARTMENTS (For Details, see Appendix X., pages 52 and 53).	8,686,546		8,894,802	
2. MISCELLANEOUS CIVIL CHARGES (For Details *see* Appendix XI., pages 60 and 61).	2,933,576		2,995,163	
3. CIVIL WORKS (including Construction of Railways charged to Provincial or Local Revenues):	2,475,180		2,621,390	
(For Details *see* Appendix XII., pages 64 and 65).		**14,095,302**		**14,511,355**
V. FAMINE RELIEF AND INSURANCE (For Details, *see* Appendix XIII., pages 66 and 67).	—	**406,785**	—	**390,990**
VI. PROVINCIAL ADJUSTMENTS:				
Add,—Increase of Provincial Balances by unspent Grants	—	—	—	**252,739**
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	—	*373,906*	—	—
Total Net Expenditure	£.	**35,837,051**	£.	**37,529,021**
Surplus *or Deficit*	£.	**462,073**	£.	**1,022,666**

NET INCOME.

	1896-97.		1897-98.		1898-99.	
I. LAND REVENUE, &c., Net Receipts:	£	£	£.	£.	£.	£.
1. LAND REVENUE	15,210,187		16,365,695		17,547,704	
2. FOREST	1,151,842		1,156,685		1,236,910	
3. TRIBUTES FROM NATIVE STATES	575,425	**16,937,454**	562,603	**18,084,983**	579,457	**19,364,071**
(For Details, *see* Appendix I., pages 14 and 15).						
II. OPIUM, Net Receipts	—	**2,610,510**	—	**1,855,841**	—	**2,230,308**
(For Details, *see* Appendix II., pages 18 and 19.)						
III. TAXATION, Net Receipts:						
1. SALT	5,357,029		5,472,825		5,813,957	
2. STAMPS	3,147,393		3,189,251		3,161,672	
3. EXCISE	3,691,067		3,609,389		3,782,622	
4. PROVINCIAL RATES	2,351,501		2,478,374		2,609,663	
5. CUSTOMS	2,904,256		3,024,356		3,127,230	
6. ASSESSED TAXES	1,240,232		1,254,155		1,274,020	
7. REGISTRATION	304,717	**18,996,195**	323,613	**19,351,963**	293,175	**20,062,339**
(For Details, *see* Appendix III., pages 21 to 23.)						
IV. REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts *or Charges:*						
1. POST OFFICE	65,525		104,302		125,919	
2. TELEGRAPH	95,508		179,348		36,115	
3. RAILWAYS	*1,152,467*		*709,313*		*620,165*	
4. IRRIGATION	*66,742*	*1,058,176*	283,899	*141,764*	179,760	*278,371*
(For Details, *see* Appendix IV., pages 29 to 31.)						
V. MINT, Net Receipts *or Charges:*	—	**63,236**	—	**62,554**	—	*23,713*
(For Details, *see* Appendix V., pages 36 and 37.)						
VI. EXCHANGE, Net Receipt *or Charge:*	—	*1,562,439*	—	*644,157*	—	**28,628**
(For Details, *see* Appendix VI., pages 38 and 39.)						
Total Net Revenue	£.	**35,986,780**	£.	**38,569,420**	£.	**41,383,262**

NET EXPENDITURE.

	1896-97.		1897-98.		1898-99.	
	£.	£.	£.	£.	£	£
I. DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation	—	**1,309,808**	—	**1,613,037**	—	**1,311,263**
(For Details, *see* Appendix VII., pages 40 and 41.)						
II. MILITARY SERVICES — Net Expenditure:						
1. ARMY	15,091,485		17,233,297		15,385,042	
2. MILITARY WORKS	727,841		740,952		771,493	
3. SPECIAL DEFENCE WORKS	58,370		15,059		974	
(For Details, *see* Appendix VIII., pages 44 and 45.)		**15,877,696**		**17,989,308**		**16,157,509**
III. COLLECTION OF REVENUE:	—	**4,350,264**	—	**4,399,322**	—	**4,302,449**
(For Details, *see* Appendix IX., pages 48 and 49.)						
IV. CIVIL SERVICES—Net Expenditure:						
1. CIVIL DEPARTMENTS	9,120,198		9,321,194		9,335,813	
(For Details, *see* Appendix X., pages 53 to 55.)						
2. MISCELLANEOUS CIVIL CHARGES	3,068,836		3,125,274		3,193,755	
(For Details, *see* Appendix XI., pages 60 and 61.)						
3. CIVIL WORKS (including Construction of Railways charged to Provincial or Local Revenues)	2,662,410		2,423,868		2,671,323	
(For Details, *see* Appendix XII., pages 64 and 65.)		**14,851,444**		**14,870,336**		**15,201,391**
V. FAMINE RELIEF AND INSURANCE	—	**1,416,674**	—	**3,575,343**	—	**791,543**
(For Details, *see* Appendix XIII., pages 66 and 67.)						
VI. PROVINCIAL ADJUSTMENTS:						
Add,—Increase of Provincial Balances by unspent Grants	—	—	—	—	—	**978,234**
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	—	*682,425*	—	*305,119*	—	—
Total Net Expenditure	£.	**37,123,461**	£.	**42,142,227**	£.	**38,742,389**
Surplus *or Deficit*	£.	*1,136,681*	£.	*3,572,807*	£.	**2,640,873**

NET INCOME.

	1899–1900.		1900–01.		1901–02.	
I. LAND REVENUE, &c., Net Receipts:	£.	£.	£.	£.	£.	£.
1. LAND REVENUE	16,444,927		16,755,525		17,533,642	
2. FOREST	1,232,685		1,293,452		1,153,820	
3. TRIBUTES FROM NATIVE STATES	586,501		551,125		556,980	
(For Details, *see* Appendix I., pages 15 to 17).		**18,264,113**		**18,600,102**		**19,244,442**
II. OPIUM, Net Receipts	—	**2,670,589**	—	**3,312,663**	—	**3,240,068**
(For Details, *see* Appendix II., pages 18 and 19).						
III. TAXATION, Net Receipts:						
1. SALT	5,573,775		5,709,923		5,673,991	
2. STAMPS	3,225,920		3,304,786		3,409,436	
3. EXCISE	3,810,539		3,892,634		4,025,770	
4. PROVINCIAL RATES	2,495,458		2,559,474		2,737,448	
5. CUSTOMS	3,058,795		3,274,404		3,734,517	
6. ASSESSED TAXES	1,292,729		1,313,731		1,362,227	
7. REGISTRATION	287,164		311,758		312,081	
(For Details, *see* Appendix III., pages 23 to 25).		**19,744,380**		**20,366,710**		**21,255,470**
IV. REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts *or Charges:*						
1. POST OFFICE	126,068		134,942		103,085	
2. TELEGRAPH	105,891		113,129		3,922	
3. RAILWAYS	76,756		325,124		846,616	
4. IRRIGATION	136,387		235,592		172,872	
(For details, *see* Appendix IV., pages 31 to 33).		**445,102**		**808,787**		**1,126,495**
V. MINT, Net Receipts *or Charges:*	—	**289,183**	—	**20,116**	—	**51,340**
(For details *see* Appendix V., pages 36 and 37).						
VI. EXCHANGE, Net Receipt *or Charge:*	—	*80,949*	—	*31,849*	—	**25,494**
(For Details, *see* Appendix VI., pages 38 and 39).						
Total Net Revenue	£.	**41,332,418**	£.	**43,076,529**	£.	**44,943,309**

NET EXPENDITURE.

	1899-1900.		1900-01.		1901-02.	
	£	£	£.	£	£.	£.
I. DEBT SERVICES—Net Interest Payments other than those Charged to Railways and Irrigation	—	**1,342,283**	—	**1,487,467**	—	**1,158,658**
(For Details, *see* Appendix VII., pages 41 to 43.)						
II. MILITARY SERVICES — Net Expenditure:						
1. ARMY	14,165,743		14,265,525		14,786,342	
2. MILITARY WORKS	801,782		747,187		917,140	
3. SPECIAL DEFENCE WORKS	871		6,864		—	
		14,968,399		**15,019,576**		**15,703,482**
(For Details, *see* Appendix VIII., pages 45 to 47.)						
III. COLLECTION OF REVENUE:	—	**4,448,839**	—	**4,534,711**	—	**4,582,407**
(For Details, *see* Appendix IX., pages 49 to 51.)						
IV. CIVIL SERVICES — Net Expenditure:						
1. CIVIL DEPARTMENTS	9,597,544		9,728,546		9,885,601	
(For Details, *see* Appendix X., pages 55 to 57.)						
2. MISCELLANEOUS CIVIL CHARGES	3,413,756		3,426,029		3,536,876	
(For Details, *see* Appendix XI., pages 61 to 63.)						
3. CIVIL WORKS (including Construction of Railways charged to Provincial or Local Revenues)	2,894,346		2,863,064		3,169,220	
		15,905,646		**16,017,639**		**16,591,697**
(For Details, *see* Appendix XII., pages 64 and 65.)						
V. FAMINE RELIEF AND INSURANCE	—	**2,098,848**	—	**4,156,344**	—	**884,512**
(For Details, *see* Appendix XIII., pages 67 to 69.)						
VI. PROVINCIAL ADJUSTMENTS:						
Add,—Increase of Provincial Balances by unspent Grants	—	-	—	**190,588**	—	**1,072,310**
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	—	*206,220*	—	—	—	—
Total Net Expenditure	£.	**38,557,795**	£.	**41,406,325**	£.	**39,993,066**
Surplus *or Deficit*	£.	**2,774,623**	£.	**1,670,204**	£.	**4,950,243**

NET INCOME.

	1902–03.		1903–04.		1904–05.	
I. LAND REVENUE, &c., Net Receipts:	£.	£.	£.	£.	£.	£.
1. LAND REVENUE	17,689,653		18,508,738		18,226,402	
2. FOREST	1,295,029		1,477,393		1,599,162	
3. TRIBUTES FROM NATIVE STATES	581,995		410,827		421,303	
		19,566,677		**20,396,958**		**20,246,867**
(For Details, *see* Appendix I., pages 16 and 17.)						
II. OPIUM, Net Receipts	—	**2,846,869**	—	**3,506,178**	—	**4,050,999**
(For Details, *see* Appendix II., pages 18 and 19.)						
III. TAXATION, Net Receipts:						
1. SALT	5,931,933		4,981,704		5,093,466	
2. STAMPS	3,434,401		3,538,237		3,697,102	
3. EXCISE	4,384,181		4,932,500		5,306,198	
4. PROVINCIAL RATES	2,741,449		2,821,967		2,820,358	
5. CUSTOMS	3,829,848		3,839,066		4,267,032	
6. ASSESSED TAXES	1,402,672		1,206,636		1,263,098	
7. REGISTRATION	312,659		326,041		337,921	
		22,037,143		**21,646,151**		**22,785,175**
(For Details, *see* Appendix III., pages 25 to 27.)						
IV. REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts *or Charges:*						
1. POST OFFICE	83,157		103,929		56,167	
2. TELEGRAPH	*32,763*		*59,189*		*4,345*	
3. RAILWAYS	228,949		860,669		2,105,438	
4. IRRIGATION	193,746		231,756		284,683	
		473,089		**1,137,165**		**2,441,943**
(For Details, *see* Appendix IV., pages 33 to 35.)						
V. MINT, Net Receipts *or Charges:*		*12,776*		**99,181**		**88,533**
(For Details, *see* Appendix V., pages 36 and 37.)						
VI. EXCHANGE, Net Receipt *or Charge:*		**31,571**		**58,429**		**94,065**
(For Details, *see* Appendix VI., page 39.)						
Total Net Revenue	£.	**44,942,573**	£.	**46,844,062**	£.	**49,707,582**

NET EXPENDITURE.

	1902–03.		1903–04.		1904–05.	
	£.	£.	£.	£.	£.	£.
I. DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation	—	**965,018**	—	**801,565**	—	**797,366**
(For Details, *see* Appendix VII., pages 42 and 43.)						
II. MILITARY SERVICES — Net Expenditure:						
1. ARMY	16,221,402		16,775,780		19,214,763	
2. MILITARY WORKS	1,058,368		989,571		936,137	
3. SPECIAL DEFENCE WORKS	—		27,054		128,295	
		17,279,770		**17,792,405**		**20,279,195**
(For Details, *see* Appendix VIII., pages 46 and 47.)						
III. COLLECTION OF REVENUE:	—	**4,704,858**	—	**4,938,385**	—	**5,199,542**
For Details, *see* Appendix IX., pages 50 and 51.)						
IV. CIVIL SERVICES—Net Expenditure:						
1. CIVIL DEPARTMENTS	10,366,855		10 381,887		10,852,430	
(For Details, *see* Appendix X., pages 57 to 59.)						
2. MISCELLANEOUS CIVIL CHARGES	3,894,574		3,714,097		3,668,729	
(For Details, *see* Appendix XI., pages 62 and 63.)						
3. CIVIL WORKS, including Construction of Railways charged to Provincial or Local Revenues	3,751,798		4,118,384		4,291,454	
(For Details, *see* Appendix XII., pages 64 and 65.)		**18,013,227**		**18,214,368**		**18,812,613**
V. FAMINE RELIEF AND INSURANCE						
(For Details, see Appendix XIII., pages 68 and 69.)	—	**982,576**	—	**905,680**	—	**1,000,000**
VI. PROVINCIAL ADJUSTMENTS:						
Add,—Increase of Provincial Balances by unspent Grants		—	—	**1,195,259**	—	**162,800**
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances		*72,425*	—	—	—	—
Total Net Expenditure		**41,873,024**		**43,847,662**		**46,251,516**
Surplus *or Deficit*		**3,069,549**		**2,996,400**		**3,456,066**

APPENDICES.

REVENUE:—

		PAGE
I.	Land Revenue, Forest and Tributes	14
II.	Opium	18
III.	Taxation	20
IV.	Revenue derived from Commercial Undertakings	28
V.	Mint	36
VI.	Exchange	38

EXPENDITURE:—

VII.	Debt Services	40
VIII.	Military Services	44
IX.	Collection of Revenue	48
X.	Civil Departments	52
XI.	Miscellaneous Civil Charges	60
XII.	Civil Works	64
XIII.	Famine Relief and Insurance	66

APPENDIX I.

LAND REVENUE, &c.	1894–95.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	254,082,720	16,938,848		16,938,848	
Deduct,—					
Assignments and Compensations	*10,544,230*	*702,949*			
Refunds	*498,860*	*33,257*			
Total	*11,043,090*	*736,206*		*736,206*	
NET RECEIPTS	—	—	—	—	16,202,642
FOREST:—RECEIPTS	16,315,480	1,087,699		1,087,699	
Deduct,—					
Refunds	*83,040*	*5,536*		*5,536*	
NET RECEIPTS	—	—	—	—	1,082,163
TRIBUTES FROM NATIVE STATES	7,800,700	520,046		520,046	
Deduct,—					
Assignments and Compensations	*362,200*	*24,146*			
Refunds	*8,800*	*587*			
Total	*371,000*	*24,733*		*24,733*	495,313
NET RECEIPTS	—	—	—	—	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 6)	—	—	—	—	17,780,118

LAND REVENUE, &c.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	256,836,420	17,122,428		17,122,428	
Deduct,—					
Assignments and Compensations	*10,777,420*	*718,495*			
Refunds	*573,570*	*38,238*			
Total	*11,350,990*	*756,733*		*756,733*	
NET RECEIPTS	—	—	—	—	16,365,695
FOREST:—RECEIPTS	17,395,140	1,159,676		1,159,676	
Deduct,—					
Refunds	*44,870*	*2,991*		*2,991*	
NET RECEIPTS	—	—	—	—	1,156,685
TRIBUTES FROM NATIVE STATES	8,840,290	589,352		589,352	
Deduct,—					
Assignments and Compensations	*397,240*	*26,482*			
Refunds	*4,000*	*267*			
Total	*401,240*	*26,749*		*26,749*	
NET RECEIPTS	—	—	—	—	562,603
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 8)	—	—	—	—	18,084,983

APPENDIX 1.

1895–96.					1896-97.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
262,009,550	17,467,303		17,467,303		239,744,890	15,982,993		15,982,993	
10,858,740	*723,916*				*11,022,590*	*734,839*			
502,460	*33,497*				*569,510*	*37,967*			
11,361,200	*757,413*		*757,413*		*11,592,100*	*772,806*		*772,806*	
—	—	—	—	16,709,890	—	—	—	—	15,210,187
16,605,040	1,107,003		1,107,003		17,338,690	1,155,913		1,155,913	
38,570	*2,572*		*2,572*		*61,060*	*4,071*		*4,071*	
—	—	—	—	1,104,431	—	—	—	—	1,151,842
7,923,010	528,201		528,201		9,017,530	601,168		601,168	
414,020	*27,601*				*386,140*	*25,743*			
—	—				—	—			
414,020	*27,601*		*27,601*	500,600	*386,140*	*25,743*		*25,743*	
—	—	—	—		—	—	—	—	575,425
—	—	—	—	18,314,921	—	—	—	—	16,937,454

1898–99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
274,593,127	18,306,208		18,306,208		258,075,841	17,205,056		17,205,056	
10,785,961	*719,065*				*10,914,626*	*727,641*			
591,578	*39,439*				*487,324*	*32,488*			
11,377,539	*758,504*		*758,504*		*11,401,950*	*760,129*		*760,129*	
—	—	—	—	17,547,704	—	—	—	—	16,444,927
18,598,674	1,239,912		1,239,912		18,531,380	1,235,425		1,235,425	
45,030	*3,002*		*3,002*		*41,095*	*2,740*		*2,740*	
—	—	—	—	1,236,910	—	—	—	—	1,232,685
9,097,013	606,468		606,468		9,225,416	615,028		615,028	
374,270	*24,951*				*421,301*	*28,081*			
30,900	*2,060*				*6,600*	*440*		—	
405,170	*27,011*		*27,011*		*427,901*	*28,527*		*28,527*	
—	—	—	—	579,457	—	—	—	—	586,501
—	—	—	—	19,364,071	—	—	—	—	18,264,113

APPENDIX I.—*continued.*

LAND REVENUE, &c.	1900-01.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
LAND REVENUE: RECEIPTS	262,545,459	17,503,031		17,503,031	
Deduct,—					
Assignments and Compensations	*10,751,017*	*716,735*			
Refunds	*461,560*	*30,771*			
Total	*11,212,577*	*747,506*		*747,506*	
NET RECEIPTS	—	—	—	—	16,755,525
FOREST:—RECEIPTS	19,467,941	1,297,863		1,297,863	
Deduct,—					
Refunds	*66,165*	*4,411*		*4,411*	
NET RECEIPTS	—	—	—	—	1,293,452
TRIBUTES FROM NATIVE STATES	8,667,349	577,823		577,823	
Deduct,—					
Assignments and Compensations	*388,627*	*25,908*			
Refunds	*11,845*	*790*			
Total	*400,472*	*26,698*		*26,698*	
NET RECEIPTS	—	—	—	—	551,125
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 8 and 10)	—	—	—	—	**18,600,102**

LAND REVENUE, &c.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	288,515,816	19,234,388		19,234,388	
Deduct,—					
Assignments and Compensations	*10,373,471*	*691,565*		*691,565*	
Refunds	*511,280*	*34,085*		*34,085*	
Total	*10,884,751*	*725,650*		*725,650*	
NET RECEIPTS	—	—	—	—	18,508,738
FOREST:—RECEIPTS	22,216,747	1,481,116		1,481,116	
Deduct,—					
Refunds	*55,844*	*3,723*		*3,723*	
NET RECEIPTS	—	—	—	—	1,477,393
TRIBUTES FROM NATIVE STATES	9,136,285	609,086		609,086	
Deduct,—					
Assignments and Compensations	*2,898,881*	*193,259*		*193,259*	
Refunds	*75,002*	*5,000*		*5,000*	
Total	*2,973,883*	*198,259*		*198,259*	
NET RECEIPTS	—	—	—	—	410,827
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 10)	—	—	—	—	**20,396,958**

APPENDIX I.—*continued.*

1901-02.					1902-03.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
274,320,271	18,288,018		18,288,018		276,552,680	18,436,845		18,436,845	
10,698,913	*713,261*				*10,573,003*	*704,867*			
616,731	*41,115*				*634,882*	*42,325*			
11,315,644	*754,376*		*754,376*		*11,207,885*	*747,192*		*747,192*	
—	—	—	—	17,533,642	—	—	—	—	17,689,653
17,360,322	1,157,355		1,157,355		19,471,540	1,298,103		1,298,103	
53,026	*3,535*		*3,535*		*46,117*	*3,074*		*3,074*	
—	—	—	—	1,153,820	—	—	—	—	1,295,029
8,753,174	583,545		583,545		9,205,728	613,715		613,715	
391,946	*26,130*				*397,184*	*26,479*			
6,516	*435*				*78,608*	*5,241*			
398,462	*26,565*		*26,565*		*475,792*	*31,720*		*31,720*	
—	—	—	—	556,980	—	—	—	—	581,995
—	—	—	—	**19,244,442**	—	—	—	—	**19,566,677**

1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent. at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
284,309,952	18,953,997		18,953,997	
10,274,211	*684,947*		*684,947*	
639,726	*42,648*		*42,648*	
10,913,937	*727,595*		*727,595*	
—	—	—	—	18,226,402
24,029,950	1,601,997		1,601,997	
42,527	*2,835*		*2,835*	
—	—	—	—	1,599,162
9,507,654	633,844		633,844	
3,139,698	*209,312*		*209,312*	
48,434	*3,229*		*3,229*	
3,188,132	*212,541*		*212,541*	
—	—	—	—	421,303
—	—	—	—	**20,246,867**

APPENDIX II.

OPIUM.	1894–95.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£	£	£	£
RECEIPTS	73,237,570	4,882,505	—	4,882,505	
Deduct,—					
Charges in respect of Cultivation and Manufacture	*16,135,050*	*1,075,670*	*1,419*	*1,077,089*	
Assignments and Compensations	*50,920*	*3,395*	—	*3,395*	
Refunds	*20*	*1*	—	*1*	
Total deductions	*16,185,990*	*1,079,066*	*1,419*	*1,080,485*	
NET RECEIPTS (shown on pages 4 and 6)	—	—	—	—	**3,802,020**

	1897–98.				
	Rupees.	£	£	£	£
RECEIPTS	51,797,720	3,453,181	—	3,453,181	
Deduct,—					
Charges in respect of Cultivation and Manufacture	*23,862,210*	*1,590,814*	*1,853*	*1,592,667*	
Assignments and Compensations	*50,990*	*3,399*	—	*3,399*	
Refunds	*19,110*	*1,274*	—	*1,274*	
Total deductions	*23,932,310*	*1,595,487*	*1,853*	*1,597,340*	
NET RECEIPTS (shown on pages 6 and 8)	—	—	—	—	**1,855,841**

	1900–1901.				
	Rupees.	£	£	£	£
RECEIPTS	76,533,633	5,102,242	—	5,102,242	
Deduct,—					
Charges in respect of Cultivation and Manufacture	*26,761,559*	*1,784,104*	*1,771*	*1,785,875*	
Assignments and Compensations	*51,148*	*3,410*	—	*3,410*	
Refunds	*4,415*	*294*	—	*294*	
Total deductions	*26,817,122*	*1,787,808*	*1,771*	*1,789,579*	
NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	**3,312,663**

	1902–04.				
	Rupees.	£	£	£	£
RECEIPTS	86,040,675	5,736,045	—	5,736,045	
Deduct,—					
Charges in respect of Cultivation and Manufacture	*33,332,160*	*2,222,144*	*3,600*	*2,225,744*	
Assignments and Compensations	*60,386*	*4,026*	—	*4,026*	
Refuuds	*1,452*	*97*	—	*97*	
Iotal deductions	*33,393,998*	*2,226,267*	*3,600*	*2,229,867*	
ET RECEIPTS (shown on page 10)	—	—	—	—	**3,506,178**

APPENDIX II.

1895–96.					1896–97.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£	£	£	£		£	£	£	£
71,239,220	4,749,281	—	4,749,281		64,092,380	4,272,825	—	4,272,825	
20,679,730	*1,378,649*	*550*	*1,379,199*		*24,852,270*	*1,656,818*	*882*	*1,657,700*	
50,770	*3,385*	—	*3,385*		*50,820*	*3,388*	—	*3,388*	
100	*7*	—	*7*		*18,400*	*1,227*	—	*1,227*	
20,730,600	*1,382,041*	*550*	*1,382,591*		*24,921,490*	*1,661,433*	*882*	*1,662,315*	
—	—	—	—	**3,366,690**	—	—	—	—	**2,610,510**

1898–99.					1899–1900.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
57,253,305	3,816,887	—	3,816,887		66,029,731	4,401,982	—	4,401,982	
23,709,692	*1,580,646*	*1,545*	*1,582,191*		*25,877,224*	*1,725,148*	*2,006*	*1,727,154*	
50,870	*3,391*	—	*3,391*		*50,215*	*3,348*		*3,348*	
14,950	*997*	—	*997*		*13,366*	*891*	—	*891*	
23,775,512	*1,585,034*	*1,545*	*1,586,579*		*25,940,805*	*1,729,387*	*2,006*	*1,731,393*	
—	—	—	—	**2,230,308**	—	—	—	—	**2,670,589**

1901–02.					1902–03.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
72,780,334	4,852,022	—	4,852,022		67,476,576	4,498,438	—	4,498,438	
24,101,324	*1,606,755*	*1,935*	*1,608,690*		*24,660,553*	*1,644,037*	*4,446*	*1,648,483*	
44,410	*2,961*	—	*2,961*		*45,343*	*3,023*	—	*3,023*	
4,543	*303*	—	*303*		*939*	*63*	—	*63*	
24,150,277	*1,610,019*	*1,935*	*1,611,954*		*24,706,835*	*1,647,123*	*4,446*	*1,651,569*	
—	—	—	—	**3,240,068**	—	—	—	—	**2,846,869**

1904–05.				
Rupees.	£	£	£	£
90,322,491	6,021,499	—	6,021,499	
29,471,634	*1,964,775*	*2,310*	*1,967,085*	
50,639	*3,376*	—	*3,376*	
586	*39*	—	*39*	
29,522,859	*1,968,190*	*2,310*	*1,970,500*	
—	—	—	—	**4,050,999**

APPENDIX III.

TAXATION.	1894-95.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
SALT:—RECEIPTS	86,657,490	5,777,166		5,777,166	
Deduct,—					
Assignments and Compensations	*3,369,810*	*224,654*			
Refunds	*368,390*	*24,559*			
Total	*3,738,200*	*249,213*		*249,213*	
NET RECEIPTS	—	—	—	—	5,527,953
STAMPS:—RECEIPTS	46,256,800	3,083,787		3,083,787	
Deduct,—					
Refunds	*571,960*	*38,131*		*38,131*	
NET RECEIPTS	—	—	—	—	3,045,656
EXCISE:—RECEIPTS	55,276,760	3,685,118		3,685,118	
Deduct,—					
Assignments and Compensations	*561,970*	*37,465*			
Refunds	*272,730*	*18,182*			
Total	*834,700*	*55,647*		*55,647*	
NET RECEIPTS	—	—	—	—	3,629,471
PROVINCIAL RATES:—RECEIPTS	35,411,540	2,360,769		2,360,769	
Deduct,—					
Refunds	*55,310*	*3,687*		*3,687*	
NET RECEIPTS	—	—	—	—	2,357,082
CUSTOMS:—RECEIPTS	38,549,550	2,569,970		2,569,970	
Deduct,—					
Assignments and Compensations	*174,370*	*11,625*			
Refunds and Drawbacks	*800,850*	*53,390*			
Total	*975,220*	*65,015*		*65,015*	
NET RECEIPTS	—	—	—	—	2,504,955
ASSESSED TAXES:—RECEIPTS	18,080,600	1,205,373		1,205,373	
Deduct,—					
Refunds	*133,520*	*8,901*		*8,901*	
NET RECEIPTS	—	—	—	—	1,196,472
REGISTRATION:—RECEIPTS	4,182,000	278,800		278,800	
Deduct,—					
Refunds	*12,070*	*805*		*805*	
NET RECEIPTS	—	—	—	—	277,995
TOTAL GROSS RECEIPTS FROM TAXATION	284,414,740	18,960,983		18,960,983	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,106,150*	*273,744*			
REFUNDS AND DRAWBACKS	*2,214,830*	*147,655*			
TOTAL	*6,320,980*	*421,399*		*421,399*	
TOTAL NET RECEIPTS (shown on pages 4 and 6)	—	—	—	—	**18,539,584**

APPENDIX III.

1895-96.					1896-97.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	
88,618,450	5,907,897		5,907,897		84,217,050	5,614,470	—	5,614,470	
3,581,810	*238,787*				*3,544,220*	*236,281*			
361,710	*24,114*				*317,400*	*21,160*			
3,943,520	*262,901*		*262,901*		*3,861,620*	*257,441*		*257,441*	
—	—	—	—	5,644,996	—	—	—	—	5,357,029
47,270,550	3,151,370		3,151,370		47,777,420	3,185,162		3,185,162	
509,680	*33,979*		*33,979*		*566,530*	*37,769*		*37,769*	
—	—	—	—	3,117,391	—	—	—	—	3,147,393
57,224,170	3,814,944		3,814,944		56,142,000	3,742,800		3,742,800	
466,470	*31,098*				*459,120*	*30,608*			
228,470	*15,231*				*316,870*	*21,125*			
694,940	*46,329*		*46,329*		*775,990*	*51,733*		*51,733*	
—	—	—	—	3,768,615	—	—	—	—	3,691,067
37,070,050	2,471,337		2,471,337		35,368,550	2,357,903		2,357,903	
105,250	*7,017*		*7,017*		*96,030*	*6,402*		*6,402*	
—	—	—	—	2,464,320	—	—	—	—	2,351,501
50,172,780	3,344,852		3,344,852		44,914,770	2,994,318		2,994,318	
175,380	*11,692*				*157,900*	*10,527*			
1,113,570	*74,238*				*1,193,030*	*79,535*			
1,288,950	*85,930*		*85,930*		*1,350,930*	*90,062*		*90,062*	
—	—	—	—	3,258,922	—	—	—	—	2,904,256
18,351,890	1,223,459		1,223,459		18,728,090	1,248,539		1,248,539	
127,710	*8,514*		*8,514*		*124,610*	*8,307*		*8,307*	
—	—	—	—	1,214,945	—	—	—	—	1,240,232
4,248,700	283,247		283,247		4,582,710	305,514		305,514	
12,970	*864*		*864*		*11,960*	*797*		*797*	
—	—	—	—	282,383	—	—	—	—	304,717
302,956,590	20,197,106		20,197,106		291,730,590	19,448,706		19,448,706	
4,223,660	*281,577*				*4,161,240*	*277,416*			
2,459,360	*163,957*				*2,626,430*	*175,095*			
6,683,020	*445,534*		*445,534*		*6,787,670*	*452,511*		*452,511*	
—	—	—	—	19,751,572	—	—	—	—	18,996,195

APPENDIX III.—*continued.*

TAXATION.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
			£.	£.	
SALT:—RECEIPTS	85,942,250	5,729,483		5,729,483	
Deduct,—					
Assignments and Compensations	*3,562,860*	*237,524*			
Refunds	*287,010*	*19,134*			
Total	*3,849,870*	*256,658*		*256,658*	
NET RECEIPTS	—	—	—	—	5,472,825
STAMPS:—RECEIPTS	48,370,430	3,224,695		3,224,695	
Deduct,—					
Refunds	*531,660*	*35,444*		*35,444*	
NET RECEIPTS	—	—	—	—	3,189,251
EXCISE:—RECEIPTS	54,894,540	3,659,636		3,659,636	
Deduct,—					
Assignments and Compensations	*443,570*	*29,571*			
Refunds	*310,130*	*20,676*			
Total	*753,700*	*50,247*		*50,247*	
NET RECEIPTS	—	—	—	—	3,609,389
PROVINCIAL RATES:—RECEIPTS	37,232,900	2,482,194		2,482,194	
Deduct,—					
Refunds	*57,300*	*3,820*		*3,820*	
NET RECEIPTS	—	—	—	—	2,478,374
CUSTOMS:—RECEIPTS	46,412,950	3,094,197		3,094,197	
Deduct,—					
Assignments and Compensations	*185,400*	*12,360*			
Refunds and Drawbacks	*862,220*	*57,481*			
Total	*1,047,620*	*69,841*		*69,841*	
NET RECEIPTS	—	—	—	—	3,024,356
ASSESSED TAXES:—RECEIPTS	18,954,650	1,263,643		1,263,643	
Deduct,—					
Refunds	*142,320*	*9,488*		*9,488*	
NET RECEIPTS	—	—	—	—	1,254,155
REGISTRATION:—RECEIPTS	4,865,440	324,363		324,363	
Deduct,—					
Refunds	*11,250*	*750*		*750*	
NET RECEIPTS	—	—	—	—	323,613
TOTAL GROSS RECEIPTS FROM TAXATION	296,673,160	19,778,211		19,778,211	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,191,830*	*279,455*			
REFUNDS AND DRAWBACKS	*2,201,890*	*146,793*			
TOTAL	*6,393,720*	*426,248*		*426,248*	
TOTAL NET RECEIPTS (shown on pages 6 and 8)	—	—	—	—	**19,351,963**

APPENDIX III.—*continued.*

1898-99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 =1*l.*	Sterling.		
£.	£.	£.	£.	£.		£.	£.	£.	£.
90,998,713	6,066,581		6,066,581		87,756,944	5,850,463		5,850,463	
3,409,840	*227,323*				*3,854,656*	*256,977*			
379,520	*25,301*				*295,673*	*19,711*			
3,789,360	*252,624*		*252,624*		*4,150,329*	*276,688*		*276,688*	
—	—	—	—	5,813,957	—	—		—	5,573,775
47,976,496	3,198,433		3,198,433		48,982,151	3,265,476		3,265,476	
551,410	*36,761*		*36,761*		*593,335*	*39,556*		*39,556*	
—	—	—	—	3,161,672	—	—		—	3,225,920
57,434,221	3,828,948		3,828,948		57,899,125	3,859,942		3,859,942	
406,760	*27,117*				*447,100*	*29,807*			
288,140	*19,209*				*293,938*	*19,596*			
694,900	*46,326*		*46,326*		*741,038*	*49,403*		*49,403*	
—	—	—	—	3,782,622	—	—		—	3,810,539
39,221,430	2,614,762		2,614,762		37,481,751	2,498,783		2,498,783	
76,490	*5,099*		*5,099*		*49,883*	*3,325*		*3,325*	
—	—	—	—	2,609,663	—	—		—	2,495,458
48,021,619	3,201,441		3,201,441		47,006,862	3,133,791		3,133,791	
173,600	*11,573*				*177,489*	*11,832*			
939,568	*62,638*				*947,463*	*63,164*			
1,113,168	*74,211*		*74,211*		*1,124,952*	*74,996*		*74,996*	
—	—	—	—	3,127,230	—	—		—	3,058,795
19,221,914	1,281,461		1,281,461		19,504,416	1,300,295		1,300,295	
111,610	*7,441*		*7,441*		*113,484*	*7,566*		*7,566*	
—	—	—	—	1,274,020	—	—		—	1,292,729
4,411,758	294,117		294,117		4,321,330	288,089		288,089	
14,140	*942*		*942*		*13,872*	*925*		*925*	
—	—	—	—	293,175	—	—		—	287,164
307,286,151	20,485,743		20,485,743		302,952,579	20,196,839		20,196,839	
3,990,200	*266,013*				*4,479,245*	*298,616*			
2,360,878	*157,391*				*2,307,648*	*153,843*			
6,351,078	*423,404*		*423,404*		*6,786,893*	*452,459*		*452,459*	
—	—	—	—	**20,062,339**	—	—		—	**19,744,380**

APPENDIX III.—*continued.*

TAXATION.	1900-01.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
SALT: RECEIPTS	89,505,516	5,967,034		5,967,034	
Deduct,					
Assignments and Compensations	*3,547,702*	*236,513*			
Refunds	*308,973*	*20,598*			
Total	*3,856,675*	*257,111*		*257,111*	
NET RECEIPTS	—	—	—	—	5,709,923
STAMPS:—RECEIPTS	50,144,217	3,342,948		3,342,948	
Deduct,—					
Refunds	*572,437*	*38,162*		*38,162*	
NET RECEIPTS	—	—	—	—	3,304,786
EXCISE:—RECEIPTS	59,058,032	3,937,202		3,937,202	
Deduct,—					
Assignments and Compensations	*417,373*	*27,825*			
Refunds	*251,149*	*16,743*			
Total	*668,522*	*44,568*		*44,568*	
NET RECEIPTS	—	—	—	—	3,892,634
PROVINCIAL RATES:—RECEIPTS	38,440,692	2,562,713		2,562,713	
Deduct,—					
Refunds	*48,590*	*3,239*		*3,239*	
NET RECEIPTS	—	—	—	—	2,559,474
CUSTOMS:—RECEIPTS	50,573,957	3,371,597		3,371,597	
Deduct,—					
Assignments and Compensations	*173,113*	*11,541*			
Refunds and Drawbacks	*1,284,774*	*85,652*			
Total	*1,457,887*	*97,193*		*97,193*	
NET RECEIPTS	—	—	—	—	3,274,404
ASSESSED TAXES:—RECEIPTS	19,831,402	1,322,094		1,322,094	
Deduct,—					
Refunds	*125,438*	*8,363*		*8,363*	
NET RECEIPTS	—	—	—	—	1,313,731
REGISTRATION:—RECEIPTS	4,688,373	312,558		312,558	
Deduct,—					
Refunds	*11,998*	*800*		*800*	
NET RECEIPTS	—	—	—	—	311,758
TOTAL GROSS RECEIPTS FROM TAXATION	312,242,189	20,816,146		20,816,146	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,138,188*	*275,879*			
REFUNDS AND DRAWBACKS	*2,603,359*	*173,557*			
TOTAL	*6,741,547*	*449,436*		*449,436*	
TOTAL NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	**20,366,710**

APPENDIX III.—*continued.*

1901–02.					1902–03.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£	£.	£.	£.		£	£	£	£.
89,089,644	5,939,310		5,939,310		92,766,069	6,184,405		6,184,405	
3,577,612	*238,508*				*3,500,907*	*233,394*			
402,170	*26,811*				*286,165*	*19,078*			
3,979,782	*265,319*		*265,319*		*3,787,072*	*252,472*		*252,472*	
—	—	—	—	5,673,991	—	—	—	—	5,931,933
51,696,083	3,446,406		3,446,406		52,105,667	3,473,711		3,473,711	
554,550	*36,970*		*36,970*		*589,640*	*39,310*		*39,310*	
—	—	—	—	3,409,436	—	—	—	—	3,434,401
61,150,214	4,076,681		4,076,681		66,399,629	4,426,642		4,426,642	
542,422	*36,161*				*408,126*	*27,208*			
221,250	*14,750*				*228,799*	*15,253*			
763,672	*50,911*		*50,911*		*636,925*	*42,461*		*42,461*	
—	—	—	—	4,025,770	—	—	—	—	4,384,181
41,147,317	2,743,154		2,743,154		41,210,854	2,747,390		2,747,390	
85,594	*5,706*		*5,706*		*89,113*	*5,941*		*5,941*	
—	—	—	—	2,737,448	—	—	—	—	2,741,449
57,495,288	3,833,019		3,833,019		59,664,538	3,977,636		3,977,636	
174,679	*11,645*				*179,716*	*11,981*			
1,302,850	*86,857*				*2,037,113*	*135,807*			
1,477,529	*98,502*		*98,502*		*2,216,829*	*147,788*		*147,788*	
—	—	—	—	3,734,517	—	—	—	—	3,829,848
20,539,654	1,369,310		1,369,310		21,156,423	1,410,428		1,410,428	
106,249	*7,083*		*7,083*		*116,340*	*7,756*		*7,756*	
—	—	—	—	1,362,227	—	—	—	—	1,402,672
4,694,179	312,945		312,945		4,703,801	313,587		313,587	
12,954	*864*		*864*		*13,926*	*928*		*928*	
—	—	—	—	312,081	—	—	—	—	312,659
325,812,379	21,720,825		21,720,825		338,006,981	22,533,799		22,533,799	
4,204,713	*286,314*				*4,088,749*	*272,583*			
2,685,617	*179,041*				*3,361,096*	*224,073*			
6,980,330	*465,355*		*465,355*		*7,449,845*	*496,656*		*496,656*	
—	—	—	—	21,255,470	—	—	—	—	22,037,143

APPENDIX III.—*continued.*

TAXATION.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
SALT:—RECEIPTS	78,756,973	5,250,465		5,250,465	
Deduct,—					
Assignments and Compensations	*3,574,528*	*238,302*			
Refunds	*456,891*	*30,459*			
Total	*4,031,419*	*268,761*		*268,761*	
NET RECEIPTS	—	—	—	—	4,981,704
STAMPS:—RECEIPTS	53,703,699	3,580,247		3,580,247	
Deduct,—					
Refunds	*630,153*	*42,010*		*42,010*	
NET RECEIPTS	—	—	—	—	3,538,237
EXCISE:—RECEIPTS	74,701,446	4,980,096		4,980,096	
Deduct,—					
Assignments and Compensations	*440,051*	*29,337*			
Refunds	*273,881*	*18,259*			
Total	*713,932*	*47,596*		*47,596*	
NET RECEIPTS	—	—	—	—	4,932,500
PROVINCIAL RATES:—RECEIPTS	42,380,228	2,825,349		2,825,349	
Deduct,—					
Refunds	*50,736*	*3,382*		*3,382*	
NET RECEIPTS	—	—	—	—	2,821,967
CUSTOMS:—RECEIPTS	59,494,470	3,966,298		3,966,298	
Deduct,—					
Assignments and Compensations	*176,367*	*11,758*			
Refunds and Drawbacks	*1,732,108*	*115,474*			
Total	*1,908,472*	*127,232*		*127,232*	
NET RECEIPTS	—	—	—	—	3,839,066
ASSESSED TAXES:—RECEIPTS	18,219,976	1,214,665		1,214,665	
Deduct,—					
Refunds	*120,441*	*8,029*		*8,029*	
NET RECEIPTS	—	—	—	—	1,206,636
REGISTRATION:—RECEIPTS	4,903,536	326,902		326,902	
Deduct,—					
Refunds	*12,915*	*861*		*861*	
NET RECEIPTS	—	—	—	—	326,041
TOTAL GROSS RECEIPTS FROM TAXATION	332,860,328	22,144,022		22,144,022	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,190,946*	*279,397*			
REFUNDS AND DRAWBACKS	*3,277,125*	*218,474*			
TOTAL	*7,468,071*	*497,871*		*497,871*	
TOTAL NET RECEIPTS (shown on page 10)	—	—	—	—	21,646,151

APPENDIX III.—*continued.*

1904–05.

INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
80,321,520	5,354,768		5,354,768	
3,624,151	*241,610*			
295,374	*19,692*			
3,919,525	*261,302*		*261,302*	
—	—	—	—	5,093,466
56,075,436	3,738,362		3,738,362	
618,906	*41,260*		*41,260*	
—	—	—	—	3,697,102
80,301,368	5,353,424		5,353,424	
406,402	*27,094*			
301,984	*20,132*			
708,386	*47,226*		*47,226*	
—	—	—	—	5,306,198
42,367,219	2,824,481		2,824,481	
61,842	*4,123*		*4,123*	
—	—	—	—	2,820,358
65,426,562	4,361,771		4,361,771	
175,202	*11,680*			
1,245,881	*83,059*			
1,421,083	*94,739*		*94,739*	
—	—	—	—	4,267,032
19,047,032	1,269,802		1,269,802	
100,563	*6 704*		*6,704*	
—	—	—	—	1,263,098
5,080,345	338,690		338,690	
11,536	*769*		*769*	
—	—	—	—	337,921
348,619,482	23,241,298		23,241,298	
4,205,755	*280,384*			
2,636,086	*175,739*			
6,841,841	*456,123*		*456,123*	
—	—	—	—	**22,785,175**

APPENDIX IV.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1894–95.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. POST OFFICE:		£.	£.	£.	£.
Receipts	16,318,150	1,087,877	—	1,087,877	
Deduct,—Charges	*14,161,430*	*944,095*	*103,788*	*1,047,883*	
NET RECEIPTS (*or Charges*)	2,156,720	143,782	*103,788*	39,994	39,994
2. TELEGRAPH:					
Receipts	9,706,110	647,074	4,414	651,488	
Deduct,—Charges	*6,444,140*	*429,609*	*89,266*	*518,875*	
NET RECEIPTS (*or Charges*)	3,261,970	217,465	*84,852*	132,613	132,613
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	181,517,340	12,101,156	230	12,101,386	
Working Expenses	*87,910,310*	*5,860,687*	—	*5,860,687*	
NET TRAFFIC RECEIPTS	93,607,030	6,240,469	230	6,240,699	
Guaranteed Railways: Net Traffic Receipts	30,503,110	2,033,540	—	2,033,540	
Subsidised Companies: Repayment of Advances of Interest	416,940	27,796	—	27,796	
TOTAL	124,527,080	8,301,805	230	8,302,035	
Charges:					
State Railways:					
*Interest and Annuities**	*35,322,220*	*2,354,815*	*3,584,284*	*5,939,099*	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	*6,385,880*	*425,725*	*2,154,714*	*2,580,439*	
Subsidised Companies: Land, &c.	*166,940*	*11,129*	—	*11,129*	
Miscellaneous: Surveys and Central Establishments	*1,003,600*	*66,907*	—	*66,907*	
TOTAL	*42,878,640*	*2,858,576*	*5,738,998*	*8,597,574*	
TOTAL NET RECEIPTS (*or Charges*)	81,648,440	5,443,229	*5,738,768*	*295,539*	*295,539*
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	13,705,870	913,725	—	913,725	
Working Expenses	*7,997,590*	*533,173*	—	*533,173*	
	5,708,280	380,552	—	380,552	
Portion of Land Revenue due to Irrigation	7,761,390	517,426	—	517,426	
	13,469,670	897,978	—	897,978	
Interest on Debt	*11,941,150*	*796,077*	—	*796,077*	
NET RECEIPTS FROM MAJOR WORKS	1,528,520	101,901	—	101,901	
Minor Works and Navigation:					
Receipts	*9,562,610*	*637,507*	*1,444*	*638,951*	
Charges	1 920,890	128,059	—	128,059	
Net Charges FOR MINOR WORKS	*7,641,720*	*509,448*	*1,444*	*510,892*	
TOTAL NET RECEIPTS (*or Charges*)	*6,113,200*	*407,547*	*1,444*	*408,991*	*408,991*
TOTAL NET RECEIPTS (*or Charges*) FOR COMMERCIAL UNDERTAKINGS (shown on pages 4 and 6	80,953,930	5,396,929	*5,928,852*	*531,923*	*531,923*

In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation;—

	1894–5.	1895–6.	1896–7.
	£.	£.	£.
East Indian Railway	119,123	124,299	129,702
Eastern Bengal Railway	12,317	12,796	13,293
Scinde, Punjab, and Delhi Railway	49,184	51,084	53,057
TOTAL £.	180,624	188,179	196,052

APPENDIX IV.

1895–96.					1896–97.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
17,134,950	1,142,330	—	1,142,330		17,834,740	1,188,982	—	1,188,982	
14,560,900	*970,727*	*106,666*	*1,077,393*		*15,180,080*	*1,012,005*	*111,452*	*1,123,457*	
2,574,050	171,603	*106,666*	64,937	64,937	2,654,660	176,977	*111,452*	65,525	65,525
10,758,510	717,234	5,733	722,967		10,651,810	710,121	3,819	713,940	
7,199,910	*479,994*	*101,071*	*581,065*		*7,494,040*	*499,603*	*118,829*	*618,432*	
3,558,600	237,240	*95,338*	141,902	141,902	3,157,770	210,518	*115,010*	95,508	95,508
185,582,940	12,372,196	230	12,372,426		176,392,220	11,759,481	230	11,759,711	
90,408,360	*6,027,224*	—	*6,027,224*		*88,195,530*	*5,879,702*	—	*5,879,702*	
95,174,580	6,344,972	230	6,345,202		88,196,690	5,879,779	230	5,880,009	
32,752,380	2,183,492	—	2,183,492		26,341,640	1,756,109	—	1,756,109	
252,520	16,835	—	16,835		240,520	16,035	—	16,035	
128,179,480	8,545,299	230	8,545,529		114,778,850	7,651,923	230	7,652,153	
37,008,130	*2,467,209*	*3,586,219*	*6,053,428*		*38,885,490*	*2,592,366*	*3,629,600*	*6,221,966*	
5,331,370	*355,425*	*2,161,563*	*2,516,988*		*4,836,100*	*322,407*	*2,160,967*	*2,483,374*	
182,510	*12,167*	—	*12,167*		*850,200*	*56,680*	—	*56,680*	
716,490	*47,766*	—	*47,766*		*639,010*	*42,600*	—	*42,600*	
43,238,500	*2,882,567*	*5,747,782*	*8,630,349*		*45,210,800*	*3,014,053*	*5,790,567*	*8,804,620*	
84,940,980	5,662,732	*5,747,552*	*84,820*	*84,820*	69,568,050	4,637,870	*5,790,337*	*1,152,467*	*1,152,467*
12,794,080	852,938	—	852,938		20,679,610	1,378,641	—	1,378,641	
7,873,010	*524,867*	—	*524,867*		*8,711,800*	*580,787*	—	*580,787*	
4,921,070	328,071	—	328,071		11,967,810	797,854	—	797,854	
8,216,640	547,776	—	547,776		8,718,080	581,205	—	581,205	
13,137,710	875,847	—	875,847		20,685,890	1,379,059	—	1,379,059	
12,224,090	*814,939*	—	*814,939*		*12,534,790*	*835,652*	—	*835,652*	
913,620	60,908	—	60,908		8,151,100	543,407	—	543,407	
1,988,810	132,587	—	132,587		2,108,700	140,580	—	140,580	
9,651,260	*643,417*	*838*	*644,255*		*11,237,020*	*749,135*	*1,594*	*750,729*	
7,662,450	*510,830*	*838*	*511,668*		*9,128,320*	*608,555*	*1,594*	*610,149*	
6,748,830	*449,922*	*838*	*450,760*	*450,760*	*977,320*	*65,148*	*1,594*	*66,742*	*66,742*
84,324,800	5,621,653	*5,950,394*	*328,741*	*328,741*	74,403,260	4,960,217	*6,018,393*	*1,058,176*	*1,058,176*

APPENDIX IV.—*continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. POST OFFICE:		£.	£.	£.	£.
Receipts	18,791,630	1,252,775	—	1,252,775	
Deduct,—Charges	*15,619,620*	*1,041,308*	*107,165*	*1,148,473*	
NET RECEIPTS (*or Charges*)	3,172,010	211,467	*107,165*	104,302	104,302
2. TELEGRAPH:					
Receipts	13,028,230	868,549	4,163	872,712	
Deduct,—Charges	*7,679,710*	*511,981*	*181,383*	*693,364*	
NET RECEIPTS (*or Charges*)	5,348,520	356,568	*177,220*	179,348	179,348
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	190,441,650	12,696,110	230	12,696,340	
Working Expenses	*92,012,020*	*6,134,135*	—	*6,134,135*	
NET TRAFFIC RECEIPTS	98,429,630	6,561,975	230	6,562,205	
Guaranteed Railways: Net Traffic Receipts	22,013,920	1,467,595	—	1,467,595	
Subsidised Companies: Repayment of Advances of Interest	129,900	8,660	1,266	9,926	
TOTAL	120,573,450	8,038,230	1,496	8,039,726	
Charges:					
State Railways:					
*Interest and Annuities**	*40,955,930*	*2,730,395*	*3,687,127*	*6,417,522*	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	*1,351,120*	*90,074*	*2,154,784*	*2,244,858*	
Subsidised Companies: Land, &c.	*1,137,600*	*75,840*	—	*75,840*	
Miscellaneous: Surveys and Central Establishments	*162,290*	*10,819*	—	*10,819*	
Total	*43,606,940*	*2,907,128*	*5,841,911*	*8,749,039*	
TOTAL NET RECEIPTS (*or Charges*)	76,966,510	5,131,102	*5,840,415*	*709,313*	*709,313*
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	23,777,440	1,585,163	—	1,585,163	
Working Expenses	*8,921,190*	*594,746*	—	*594,746*	
	14,856,250	990,417	—	990,417	
Portion of Land Revenue due to Irrigation	9,647,380	643,158	—	643,158	
	24,503,630	1,633,575	—	1,633,575	
Interest on Debt	*12,842,490*	*856,166*	—	*856,166*	
NET RECEIPTS FROM MAJOR WORKS	11,661,140	777,409	—	777,409	
Minor Works and Navigation:					
Receipts	2,273,820	151,588	—	151,588	
Charges	*9,659,710*	*643,981*	*1,117*	*645,098*	
Net Charges FOR MINOR WORKS	*7,385,890*	*492,393*	*1,117*	*493,510*	
TOTAL NET RECEIPTS (*or Charges*)	4,275,250	285,016	*1,117*	283,899	283,899
TOTAL NET RECEIPTS (*or Charges*) FOR COMMERCIAL UNDERTAKINGS (shown on pages 6 and 8)	89,762,290	5,984,153	*6,125,917*	*141,764*	*141,764*

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1897–8.	1898–9.	1899–1900.
	£.	£.	£.
East Indian Railway	135,339	141,221	147,359
Eastern Bengal Railway	13,810	14,347	14,904
Scinde, Punjab, and Delhi Railway	55,105	57,233	59,443
TOTAL £.	204,254	212,801	221,706

APPENDIX IV.—*continued.*

1898–99.					1899–1900.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
19,140,671	1,276,045	—	1,276,045		19,624,722	1,308,315	—	1,308,315	
15,586,694	*1,039,113*	*111,013*	*1,150,126*		*16,303,233*	*1,086,882*	*95,365*	*1,182,247*	
3,553,977	236,932	*111,013*	125,919	125,919	3,321,489	221,433	*95,365*	126,068	126,068
10,696,792	713,119	7,417	720,536		12,393,431	826,229	6,444	832,673	
7,831,225	*522,082*	*162,339*	*684,421*		*8,311,045*	*554,070*	*172,712*	*726,782*	
2,865,567	191,037	154,922	36,115	36,115	4,082,386	272,159	166,268	105,891	105,891
196,136,243	13,075,750	230	13,075,980		219,794,896	14,652,993	230	14,653,223	
99,852,913	*6,656,861*	—	*6,656,861*		*107,217,062*	*7,147,804*	—	*7,147,804*	
96,283,330	6,418,889	230	6,419,119		112,577,834	7,505,189	230	7,505,419	
30,826,730	2,055,115	—	2,055,115		28,608,228	1,907,215	—	1,907,215	
437,146	29,143	296	29,439		395,755	26,384	1,023	27,407	
127,547,206	8,503,147	526	8,503,673		141,581,817	9,438,788	1,253	9,440,041	
43,092,506	*2,872,834*	*3,711,690*	*6,584,524*		*45,252,508*	*3,016,834*	*3,741,444*	*6,758,278*	
4,064,429	*270,962*	*2,162,525*	*2,433,487*		*5,279,387*	*351,959*	*2,172,336*	*2,524,295*	
1,044,051	*69,603*	—	*69,603*		*571,433*	*38,096*	—	*38,096*	
543,366	*36,224*	—	*36,224*		*639,242*	*42,616*	—	*42,616*	
48,744,352	*3,249,623*	*5,874,215*	*9,123,838*		*51,742,570*	*3,449,505*	*5,913,780*	*9,363,285*	
78,802,854	5,253,524	*5,873,689*	*620,165*	*620,165*	89,839,247	5,989,283	*5,912,527*	76,756	76,756
22,129,300	1,475,287	—	1,475,287		23,677,938	1,578,529	—	1,578,529	
9,403,929	*626,929*	—	*626,929*		*9,971,283*	*664,753*	—	*664,753*	
12,725,371	848,358	—	848,358		13,706,655	913,776	—	913,776	
10,087,584	672,505	—	672,505		10,052,606	670,174	—	670,174	
22,812,955	1,520,863	—	1,520,863		23,759,261	1,583,950	—	1,583,950	
13,126,938	*875,129*	—	*875,129*		*13,451,236*	*896,749*	—	*896,749*	
9,686,017	645,734	—	645,734		10,308,025	687,201	—	687,201	
2,413,856	160,924	—	160,924		2,267,383	151,159	—	151,159	
9,376,241	*625,083*	*1,815*	*626,898*		*10,509,570*	*700,638*	*1,335*	*701,973*	
6,962,385	*464,159*	*1,815*	*465,974*		*8,242,187*	*549,479*	*1,335*	*550,814*	
2,723,632	181,575	*1,815*	179,760	179,760	2,065,838	137,722	*1,335*	136,387	136,387
87,946,030	5,863,068	*6,141,439*	*273,371*	*273,371*	99,308,960	6,620,597	*6,176,495*	445,102	**445,102**

APPENDIX IV.—*continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1900–01.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. POST OFFICE:		£.	£.	£.	£.
Receipts	20,357,340	1,357,156	—	1,357,156	
Deduct,—Charges	*16,873,414*	*1,124,894*	*97,320*	*1,222,214*	
NET RECEIPTS (*or Charges*)	3,483,926	232,262	*97,320*	134,942	134,942
2. TELEGRAPH:					
Receipts	13,278,032	885,202	10,614	895,816	
Deduct,—Charges	*8,340,867*	*556,058*	*226,629*	*782,687*	
NET RECEIPTS (*or Charges*)	4,937,165	329,144	*216,015*	113,129	113,129
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	254,303,499	16,953,567	230	16,953,797	
Working Expenses	*126,985,686*	*8,465,712*	—	*8,465,712*	
NET TRAFFIC RECEIPTS	127,317,813	8,487,855	230	8,488,085	
Guaranteed Railways: Net Traffic Receipts	19,753,492	1,316,899	—	1,316,899	
Subsidised Companies: Repayment of Advances of Interest	320,134	21,342	1,591	22,933	
TOTAL	147,391,439	9,826,096	1,821	9,827,917	
Charges:					
State Railways:					
*Interest and Annuities**	*46,682,461*	*3,112,165*	*4,556,471*	*7,668,636*	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	*2,688,133*	*179,209*	*1,589,417*	*1,768,626*	
Subsidised Companies: Land, &c.	*261,213*	*17,414*	—	*17,414*	
Miscellaneous: Surveys and Central Establishments	*721,761*	*48,117*	—	*48,117*	
Total	*50,353,568*	*3,356,905*	*6,145,888*	*9,502,793*	
TOTAL NET RECEIPTS (*or Charges*)	97,037,871	6,469,191	*6,144,067*	325,124	325,124
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	24,771,151	1,651,410	—	1,651,410	
Working Expenses	*10,336,344*	*689,090*	—	*689,090*	
	14,434,807	962,320	—	962,320	
Portion of Land Revenue due to Irrigation	11,236,246	749,083	—	749,083	
	25,671,053	1,711,403	—	1,711,403	
Interest on Debt	*13,819,929*	*921,328*	—	*921,328*	
NET RECEIPTS FROM MAJOR WORKS	11,851,124	790,075	—	790,075	
Minor Works and Navigation:					
Receipts	2,331,393	155,426	—	155,426	
Charges	*10,639,011*	*709,267*	*642*	*709,909*	
Net Charges FOR MINOR WORKS	*8,307,618*	*553,841*	*642*	*554,483*	
TOTAL NET RECEIPTS (*or Charges*)	3,543,506	236,234	*642*	235,592	235,592
TOTAL NET RECEIPTS (*or Charges*) FOR COMMERCIAL UNDERTAKINGS (shown on pages 8 and 10)	109,002,468	7,266,831	*6,458,044*	808,787	**808,787**

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation: —

	1900–01.	1901–2.	1902–03.
	£.	£.	£.
East Indian Railway	153,764	160,446	167,420
Eastern Bengal Railway	15,483	16,085	16,710
Scinde, Punjab, and Delhi Railway	61,739	64,122	66,599
Great Indian Peninsula Railway	171,038	349,423	359,452
TOTAL £.	402,024	590,076	610,181

APPENDIX IV.—*continued.*

1901–02.					1902–03.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
20,755,636	1,383,709	—	1,383,709		21,449,028	1,429,935	—	1,429,935	
17,783,206	*1,185,547*	*95,077*	*1,280,624*		*18,702,940*	*1,246,863*	*99,915*	*1,346,778*	
2,972,430	198,162	*95,077*	103,085	103,085	2,746,088	183,072	*99,915*	83,157	83,157
13,494,365	899,624	8,485	908,109		13,062,086	870,806	6,173	876,979	
9,129,836	*608,656*	*295,531*	*904,187*		*9,701,776*	*646,785*	*262,957*	*909,742*	
4,364,529	290,968	*287,046*	*3,922*	3,922	3,360,310	224,021	*256,784*	*32,763*	*32,763*
289,109,940	19,273,996	3,230	19,277,226		287,061,392	19,137,426	230	19,137,656	
142,385,017	*9,492,334*	—	*9,492,334*		*147,408,163*	*9,827,211*	—	*9,827,211*	
146,724,923	9,781,662	3,230	9,784,892		139,653,229	9,310,215	230	9,310,445	
13,724,833	914,989	—	914,989		14,192,735	946,182	—	946,182	
485,876	32,392	1,361	33,753		482,880	32,192	17,870	50,062	
160,935,632	10,729,043	4,591	10,733,634		154,328,844	10,288,589	18,100	10,306,689	
48,353,191	*3,223,480*	*5,406,829*	*8,630,309*		*50,204,959*	*3,346,997*	*5,511,831*	*8,858,828*	
2,320,090	*154,673*	*1,009,544*	*1,164,217*		*1,363,263*	*90,884*	*1,026,892*	*1,117,776*	
201,611	*13,441*	—	*13,441*		*633,194*	*42,213*	—	*42,213*	
1,185,770	*79,051*	—	*79,051*		*883,847*	*58,923*	—	*58,923*	
52,059,662	*3,470,645*	*6,416,373*	*9,887,018*		*53,085,263*	*3,539,017*	*6,538,723*	*10,077,740*	
108,875,970	7,258,398	*6,411,782*	846,616	846,616	101,243,581	6,749,572	*6,520,623*	228,949	228,949
23,393,665	1,559,578	—	1,559,578		27,244,019	1,816,268	—	1,816,268	
10,528,805	*701,920*	—	*701,920*		*11,319,158*	*754,610*	—	*754,610*	
12,864,860	857,658	—	857,658		15,924,861	1,061,658	—	1,061,658	
12,200,957	813,397	—	813,397		12,215,889	814,393	—	814,393	
25,065,817	1,671,055	—	1,671,055		28,140,750	1,876,051	—	1,876,051	
14,161,844	*944,123*	—	*944,123*		*14,536,567*	*969,105*	—	*969,105*	
10,903,973	726,932	—	726,932		13,604,183	906,946	—	906,946	
2,468,966	164,598	—	164,598		2,074,935	138,329	—	138,329	
10,758,235	*717,216*	*1,442*	*718,658*		*12,744,178*	*849,612*	*1,917*	*851,529*	
8,289,269	*552,618*	*1,442*	*554,060*		*10,669,243*	*711,283*	*1,917*	*713,200*	
2,614,704	174,314	*1,442*	172,872	172,872	2,934,940	195,663	*1,917*	193,746	193,746
118,827,633	7,921,842	*6,795,347*	1,126,495	**1,126,495**	110,284,919	7,352,328	*6,879,239*	473,089	**473,089**

APPENDIX IV.—*continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. POST OFFICE:		£.	£.	£.	£.
Receipts	22,607,287	1,507,153	—	1,507,153	
Deduct,—Charges	*19,477,958*	*1,298,530*	*104,694*	*1,403,224*	
Net Receipts	3,129,329	208,623	*104,694*	103,929	103,929
2. TELEGRAPH:					
Receipts	12,766,375	851,092	6,543	857,635	
Deduct,—Charges	*10,098,716*	*673,248*	*243,576*	*916,824*	
Net Receipts	2,667,659	177,844	*237,033*	*59,189*	*59,189*
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	308,645,419	20,576,361	230	20,576,591	
Working Expenses	*155,672,365*	*10,378,158*	—	*10,378,158*	
Net Traffic Receipts	152,973,054	10,198,203	230	10,198,433	
Guaranteed Railways: Net Traffic Receipts	14,121,946	941,463	—	941,463	
Subsidised Companies: Repayment of Advances of Interest	488,845	32,590	7,222	39,812	
TOTAL	167,583,845	11,172,256	7,452	11,179,708	
Charges:					
State Railways:					
*Interest and Annuities**	*52,901,290*	*3,526,753*	*5,557,330*	*9,084,083*	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	*1,759,660*	*117,311*	*1,032,772*	*1,150,083*	
Subsidised Companies: Land, &c.	*457,490*	*30,499*	—	*30,499*	
Miscellaneous: Surveys and Central Establishments	*815,616*	*54,374*	—	*54,374*	
TOTAL	*55,934,056*	*3,728,937*	*6,590,102*	*10,319,039*	
TOTAL NET RECEIPTS (*or Charges*)	111,649,789	7,443,319	*6,582,650*	860,669	860,669
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	28,800,449	1,920,030	—	1,920,030	
Working Expenses	*12,161,268*	*810,751*	—	*810,751*	
	16,639,181	1,109,279	—	1,109,279	
Portion of Land Revenue due to Irrigation	12,557,090	837,139	—	837,139	
	29,196,271	1,946,418	—	1,946,418	
Interest on Debt	*14,913,519*	*994,235*	—	*994,235*	
NET RECEIPTS FROM MAJOR WORKS	14,282,752	952,183	—	952,183	
Minor Works and Navigation:					
Receipts	2,318 910	154,594	—	154,594	
Charges	*13,093,067*	*872,871*	*2,150*	*875,021*	
Net Charges FOR MINOR WORKS	*10,774,157*	*718,277*	*2,150*	*720,427*	
TOTAL NET RECEIPTS (*or Charges*)	3,508,595	233,906	*2,150*	231,756	231,756
TOTAL NET RECEIPTS (OR *Charges*) FOR COMMERCIAL UNDERTAKINGS (shown on page 10)	120,955,372	8,063,692	*6,926,527*	1,137,165	**1,137,165**

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1903-04.	1904-05.
	£.	£.
East Indian Railway	174,696	182,289
Eastern Bengal Railway	17,360	18,034
Scinde, Punjab, and Delhi Railway	69,171	71,842
Great Indian Peninsula Railway	369,770	361,287
TOTAL £.	630,997	633,452

APPENDIX IV.—*continued.*

1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
23,639,706	1,575,980	—	1,575,980	
20,501,683	*1,366,779*	*153,034*	*1,519,813*	
3,138,023	209,201	*153,034*	56,167	56,167
13,406,813	893,788	4,135	897,923	
10,642,134	*709,476*	*192,792*	*902,628*	
2,764,679	184,312	*188,657*	*4,345*	*4,345*
343,501,605	22,900,107	230	22,900,337	
169,431,560	*11,295,437*	—	*11,295,437*	
174,070,045	11,604,670	230	11,604,900	
16,122,208	1,074,814	—	1,074,814	
566,840	37,789	9,525	47,314	
190,759,093	12,717,273	9,755	12,727,028	
55,729,722	*3,715,315*	*5,624,051*	*9,339,366*	
2,078,891	*138,593*	*1,045,143*	*1,183,736*	
753,548	*50,237*	—	*50,237*	
723,769	*48,251*	—	*48,251*	
59,285,930	*3,952,396*	*6,669,194*	*10,621,590*	
131,473,163	8,764,877	*6,659,439*	2,105,438	2,105,438
29,914,971	1,994,331	—	1,994,331	
13,129,212	*875,281*	—	*875,281*	
16,785,759	1,119,050	—	1,119,050	
13,398,743	893,250	—	893,250	
30,184,502	2,012,300	—	2,012,300	
15,228,363	*1,015,224*	—	*1,015,224*	
14,956,139	997,076	—	997,076	
2,751,819	183,455	—	183,455	
13,407,747	*893,850*	*1,998*	*895,848*	
10,655,928	*710,395*	*1,998*	*712,393*	
4,300,211	286,681	*1,998*	284,683	284,683
141,676,076	9,445,071	*7,003,128*	2,441,943	**2,441,943**

APPENDIX V.

MINT.	1894–95.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Receipts	350,670	23,378	21	23,399	
Charges	*506,400*	*33,760*	*713*	*34,473*	
NET RECEIPTS *or Charges* (shown on pages 4 and 6)	*155,730*	*10,382*	*692*	*11,074*	*11,074*

MINT.	1897–98.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 =1*l.*	Sterling.		
		£.	£.	£.	£.
Receipts	1,820,440	121,363	7	121,370	
Charges	*802,730*	*53,516*	*5,300*	*58,816*	
NET RECEIPTS *or Charges* (shown on pages 6 and 8)	1,017,710	67,847	*5,293*	62,554	**62,554**

MINT.	1900–01.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Receipts	47,592,732	3,172,849	26	3,172,875	
Charges	*47,095,788*	*3,139,719*	*13,040*	*3,152,759*	
NET RECEIPTS *or Charges* (shown on pages 8 and 10)	496,944	33,130	*13,014*	20,116	**20,116**

MINT.	1903–04.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 =1*l.*	Sterling.		
		£.	£.	£.	£.
Receipts	43,270,754	2,884,717	49	2,884,766	
Charges	*41,662,331*	*2,777,489*	*8,096*	2,785,585	
NET RECEIPTS *or Charges* (shown on page 10)	1,608,423	107,228	*8,047*	99,181	**99,181**

APPENDIX V.

1895-96.					1896-97.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
408,950	27,263	13	27,276		1,566,350	104,423	—	104,423	
524,040	*34,936*	*469*	*35,405*		*613,860*	*40,924*	*263*	*41,187*	
115,090	*7,673*	*456*	*8,129*	*8,129*	952,490	63,499	*263*	63,236	**63,236**

1898-99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
779,115	51,941	13	51,954		5,176,185	345,079	12	345,091	
1,080,760	*72,051*	*3,616*	*75,667*		*798,216*	*53,214*	*2,694*	*55,908*	
301,645	*20,110*	*3,603*	*23,713*	*23,713*	4,377,969	291,865	*2,682*	289,183	**289,183**

1901-02.					1902-03.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
8,329,925	555,328	41	555,369		6,168,083	411,206	32	411,238	
7,371,901	*491,460*	*12,569*	*504,029*		*6,234,258*	*415,617*	*8,397*	*424,014*	
953,024	63,868	*12,528*	51,340	**51,340**	*66,175*	*4,411*	*8,365*	*12,776*	*12,776*

1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
3,095,454	206,364	46	206,410	
1,552,767	*103,518*	*14,359*	*117,877*	
1,542,687	102,846	*14,313*	88,533	**88,533**

APPENDIX VI.

EXCHANGE.	1894–95.		1895–96.	
	Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=1*l.*
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT		£.		£.
(1.) Average drawing rate of the year	284,030,500		270,651,760	
(2.) Rs. 15 for £1	232,559,730		230,699,300	
Difference, being Exchange on Net Sterling Expenditure: Receipt, *or Charge*	*51,470,770*	*3,431,384*	*39,952,460*	*2,663,497*
Exchange on Remittance Account: Receipt	2,276,750	151,783	1,783,060	118,871
TOTAL, shown on pages 4, 6 and 8	*49,194,020*	*3,279,601*	*38,169,400*	*2,544,626*
Exchange Compensation Allowance to Officers	*12,392,750*	*826,183*	*13,276,320*	*885,088*
GRAND TOTAL: Receipt, *or Charge*	—	*4,105,784*	—	*3,429,714*

EXCHANGE.	1900–01.		1901–02.	
	Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=1*l.*
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT		£.		£.
(1.) Average drawing rate of the year	255,169,103		253,357,421	
(2.) Rs. 15 for £1	254,743,215		253,161,705	
Difference, being Exchange on Net Sterling Expenditure: Receipt, *or Charge*	*425,888*	*28,392*	*195,716*	*13,048*
Exchange on Remittance Account: Receipt, *or Charge*	*51,848*	*3,457*	578,131	38,542
TOTAL, shown on pages 8 and 10	*477,736*	*31,849*	382,415	**25,494**
Exchange Compensation Allowance to Officers	*4,552,956*	*303,530*	*4,560,564*	*304,038*
GRAND TOTAL: *Charge*	—	*335,379*	—	*278,544*

APPENDIX VI.

1896–97.		1897–98.		1898–99.		1899–1900.	
Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.
	£.		£.		£.		£.
256,909,850		250,171,070		241,234,330		240,920,722	
232,030,930		240,069,010		240,909,540		241,939,545	
24,878,920	*1,658,594*	*10,102,060*	*673,470*	*324,790*	*21,653*	1,018,823	67,922
1,442,330	96,155	439,700	29,313	754,210	50,281	*2,233,063*	*148,871*
23,436,590	*1,562,439*	*9,662,360*	*644,157*	429,420	**28,628**	*1,214,240*	*80,949*
9,351,760	*623,451*	*6,858,650*	*457,243*	*4,797,900*	*319,860*	*4,771,424*	*318,095*
—	*2,185,890*		*1,101,400*	—	*291,232*	—	*399,044*

1902–03.		1903–04.		1904–05.	
Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.
	£.		£.		£.
264,974,738		260,197,625		281,623,947	
265,005,240		260,995,950		282,414,810	
30,502	2,033	793,325	53,222	790,863	52,724
443,066	29,538	78,108	5,207	620,114	41,341
473,568	**31,571**	876,433	**58,429**	1,410,977	**94,065**
4,760,196	*317,346*	*5,080,535*	*338,702*	*5,257,011*	*350,468*
	285,775		*280,273*		*256,403*

APPENDIX VII.

1894-95.

DEBT SERVICES.	India. Rupees.	India. Equivalent at Rs. 15 = 1*l.*	England. Sterling.	Total.	Net Expenditure.
		£.	£.	£.	£.
1. Interest on Debt	45,738,710	3,049,247	3,814,017	6,863,264	
Amounts chargeable to Railways (see pp. 28 & 29)	*35,171,970*	*2,344,798*	*1,202,096*	*3,546,894*	
Amounts chargeable to Irrigation (,, ,, ,,)	*11,941,150*	*796,077*	—	*796,077*	
	47,113,120	*3,140,875*	*1,202,096*	*4,342,971*	
Remainder chargeable on Ordinary Debt	**1,374,410*	**91,628*	2,611,921	2,520,293	
2. Interest on other Obligations	4,762,730	317,515	102	317,617	
	3,388,320	225,887	2,612,023	2,837,910	
Deduct,—Receipts †	*8,081,210*	*538,747*	*3,789*	*542,536*	
Total Net Expenditure (excluding amounts charged to Railways and Irrigation)—shown on pages 5 and 7	*4,692,890*	*312,860*	2,608,234	2,295,374	**2,295,374**

1897-98.

DEBT SERVICES.	India. Rupees.	India. Equivalent at Rs. 15 = 1*l.*	England. Sterling.	Total.	Net Expenditure.
		£.	£.	£.	£.
1. Interest on Debt	38,197,240	2,546,483	4,069,144	6,615,627	
Amounts chargeable to Railways (see pp. 30 & 31)	*40,790,090*	*2,719,339*	*1,189,929*	*3,909,268*	
Amounts chargeable to Irrigation (,, ,, ,,)	*12,842,490*	*856,166*	—	*856,166*	
	53,632,580	*3,575,505*	*1,189,929*	*4,765,434*	
Remainder chargeable on Ordinary Debt	**15,435,340*	**1,029,022*	2,879,215	1,850,193	
2. Interest on other Obligations	5,151,560	343,437	51	343,488	
	10,283,780	*685,585*	2,879,266	2,193,681	
Deduct,—Receipts †	*8,406,810*	*560,454*	*20,190*	*580,644*	
Total Net Expenditure (excluding amounts charged to Railways and Irrigation)—shown on pages 7 and 9	*18,690,590*	*1,246,039*	2,859,076	1,613,037	**1,613,037**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan on securities of surplus cash balances.

APPENDIX VII.

1895–96.					1896-97.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
37,314,330	2,487,622	3,821,599	6,309,221		37,534,600	2,502,307	3,825,177	6,327,484	
36,862,870	*2,457,525*	*1,198,904*	*3,656,429*		*38,734,010*	*2,582,267*	*1,194,473*	*3,776,740*	
12,224,090	*814,939*	—	*814,939*		*12,534,790*	*835,653*	—	*835,653*	
49,086,960	*3,272,464*	*1,198,904*	*4,471,368*		*51,268,800*	*3,417,920*	*1,194,473*	*4,612,393*	
**11,772,630*	**784,842*	2,622,695	1,837,853		**13,734,200*	**915,613*	2,630,704	1,715,091	
6,064,640	404,309	147	404,456		4,579,850	305,323	136	305,459	
5,707,990	*380,533*	2,622,842	2,242,309		*9,154,350*	*610,290*	2,630,840	2,020,550	
8,012,670	*534,178*	*13,516*	*547,694*		*9,127,660*	*608,511*	*102,231*	*710,742*	
13,720,660	*914,711*	2,609,326	1,694,615	**1,694,615**	*13,282,010*	*1,218,801*	2,528,609	1,309,808	**1,309,808**

1898–99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	
39,061,132	2,604,076	3,991,656	6,595,732		39,027,597	2,601,839	4,072,798	6,674,637	
42,927,622	*2,861,842*	*1,185,790*	*4,047,632*		*45,090,125*	*3,006,008*	*1,178,527*	*4,184,535*	
13,126,938	*875,129*	—	*875,129*		*13,451,236*	*896,749*	—	*896,749*	
56,054,560	*3,736,971*	*1,185,790*	*4,922,761*		*58,541,361*	*3,902,757*	*1,178,527*	*5,081,284*	
**16,993,428*	**1,132,895*	2,805,866	1,672,971		**19,513,764*	**1,300,918*	2,894,271	1,593,353	
5,167,294	344,486	91	344,577		5,319,899	354,660	85	354,745	
11,826,134	*788,409*	2,805,957	2,017,548		*14,193,865*	*946,258*	2,894,356	1,948,098	
10,146,264	*676,418*	*29,867*	*706,285*		*8,347,226*	*556,481*	*49,334*	*605,815*	
21,972,398	*1,464,827*	2,776,090	1,311,263	**1,311,263**	*22,541,091*	*1,502,739*	2,845,022	1,342,283	**1,342,283**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VII.—*continued.*

DEBT SERVICES.	1900-01.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT	40,550,556	2,703,370	4,371,063	7,074,433	
Amounts chargeable to Railways (*see* pages 32 and 33)	*46,559,768*	*3,103,985*	*1,272,714*	*4,376,699*	
Amounts chargeable to Irrigation „ „ „	*13,819,929*	*921,328*	—	*921,328*	
	60,379,697	*4,025,313*	*1,272,714*	*5,298,027*	
REMAINDER CHARGEABLE on ORDINARY DEBT	**19,829,141*	**1,321,943*	3,098,349	1,776,406	
2. INTEREST on other Obligations	5,434,713	362,314	226	362,540	
	14,394,428	*959,629*	3,098,575	2,138,946	
Deduct,—Receipts†	*8,926,309*	*595,087*	*56,392*	*651,479*	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pages 9 and 11	*23,320,737*	*1,554,716*	3,042,183	1,487,467	**1,487,467**

DEBT SERVICES.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT	41,776,092	2,785,073	4,342,826	7,127,899	
Amounts chargeable to Railways (see pages 34 and 35)	*52,472,714*	*3,498,181*	*1,359,281*	*4,857,462*	
Amounts chargeable to Irrigation „ „ „	*14,913,519*	*994,235*	—	*994,235*	
	67,386,233	*4,492,416*	*1,359,281*	*5,851,697*	
REMAINDER CHARGEABLE on ORDINARY DEBT	**25,610,141*	**1,707,343*	2,983,545	1,276,202	
2. INTEREST on other Obligations	6,321,332	421,422	3	421,425	
	19,288,809	*1,285,921*	2,983,548	1,697,627	
Deduct,—Receipts†	*11,314,112*	*754,274*	*141,788*	*896,062*	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on page 11	*30,602,921*	*2,040,195*	2,841,760	801,565	**801,565**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.—*continued.*

1901-02.					1902-03.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
40,388,541	2,692,570	4,370,358	7,062,928		40,918,933	2,727,929	4,365,547	7,093,476	
47,823,864	*3,188,258*	*1,366,632*	*4,554,890*		*49,900,997*	*3,326,733*	*1,362,388*	*4,689,121*	
14,161,844	*944,123*	—	*944,123*		*14,536,567*	*969,105*	—	*969,105*	
61,985,708	*4,132,381*	*1,366,632*	*5,499,013*		*64,437,564*	*4,295,838*	*1,362,388*	*5,658,226*	
**21,597,167*	**1,439,811*	3,003,726	1,563,915		**23,518,631*	**1,567,909*	3,003,159	1,435,250	
5,705,506	380,367	56	380,423		5,958,162	397,211	224	397,435	
15,891,661	*1,059,444*	3,003,782	1,944,338		*17,560,469*	*1,170,698*	3,003,383	1,832,685	
10,627,928	*708,529*	*77,151*	*785,680*		*10,655,278*	*710,352*	*157,315*	*867,667*	
26,519,589	*1,767,973*	2,926,631	1,158,658	**1,158,658**	*28,215,747*	*1,881,050*	2,846,068	965,018	**965,018**

1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
42,854,060	2,856,937	4,423,911	7,280,848	
55,279,467	*3,685,298*	*1,378,746*	*5,064,044*	
15,228,363	*1,015,224*	—	*1,015,224*	
70,507,830	*4,700,522*	*1,378,746*	*6,079,268*	
**27,653,770*	**1,843,585*	3,045,165	1,201,580	
6,680,474	445,365	—	445,365	
20,973,296	*1,398,220*	3,045,165	1,646,945	
10,336,614	*689,108*	*160,471*	*849,579*	
31,309,910	*2,087,328*	2,884,694	797,366	**797,366**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VIII.

MILITARY SERVICES.	1894-95.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.		
1. ARMY:		£.	£.	£.	£.
Effective Charges	153,425,500	10,228,367	1,982,628	12,210,995	
Non-Effective Charges	9,034,100	602,273	2,302,415	2,904,688	
Military Operations	—	—	—	—	
TOTAL	162,459,600	10,830,640	4,285,043	15,115,683	
Deduct,—Receipts: Effective	*7,991,100*	*532,740*	*58,556*	*591,296*	
Non-Effective	*856,470*	*57,098*	*9,916*	*67,014*	
Total	*8,847,570*	*589,838*	*68,472*	*658,310*	
TOTAL NET ARMY CHARGES	153,612,030	10,240,802	4,216,571	14,457,373	14,457,373
2. MILITARY WORKS	9,622,030	641,469	24,972	666,441	
Deduct,—Receipts	*596,540*	*39,769*	—	*39,769*	
TOTAL NET CHARGES for MILITARY WORKS	9,025,490	601,700	24,972	626,672	626,672
3. SPECIAL DEFENCE WORKS	673,220	44,881	82,176	127,057	127,057
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 5 and 7)	163,310,740	10,887,383	4,323,719	15,211,102	**15,211,102**
	1897-98.				
1. ARMY:		£.	£.	£.	£.
Effective Charges	155,921,620	10,394,775	1,804,263	12,199,038	
Non-Effective Charges	9,223,850	614,923	2,414,845	3,029,768	
Military Operations	38,479,920	2,565,328	25,119	2,590,447	
TOTAL	203,625,390	13,575,026	4,244,227	17,819,253	
	6,472,070	*431,471*	*31,959*	*463,430*	
Deduct,—Receipts: Effective	*885,020*	*59,001*	*14,443*	*73,444*	
Non-Effective	*736,230*	*49,082*	—	*49,082*	
Total	*8,093,320*	*539,554*	*46,402*	*585,956*	
TOTAL NET ARMY CHARGES	195,532,070	13,035,472	4,197,825	17,233,297	17,233,297
2. MILITARY WORKS	10,595,400	706,360	69,633	775,993	
Deduct,—Receipts	*525,610*	*35,041*	—	*35,041*	
TOTAL NET CHARGES for MILITARY WORKS	10,069,790	671,319	69,633	740,952	740,952
3. SPECIAL DEFENCE WORKS	*40,200*	*2,680*	17,739	15,059	15,059
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 7 and 9)	205,561,660	13,704,111	4,285,197	17,989,308	**17,989,308**

APPENDIX VIII.

1895–96.					1896–97.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15=1*l*.	Sterling.			Rupees.	Equivalent at Rs. 15=1*l*.	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
172,229,770	11,481,985	1,819,267	13,301,252		163,550,800	10,903,387	1,842,283	12,745,670	
8,971,350	598,090	2,316,527	2,914,617		9,062,630	604,175	2,368,852	2,973,027	
—	—	—	—		—	—	—	—	
181,201,120	12,080,075	4,135,794	16,215,869		172,613,430	11,507,562	4,211,135	15,718,697	
7,519,790	*501,320*	*65,450*	*566,770*		*7,306,510*	*487,101*	*64,864*	*551,965*	
935,090	*62,339*	*9,857*	*72,196*		*934,720*	*62,314*	*12,933*	*75,247*	
8,454,880	*563,659*	*75,307*	*638,966*		*8,241,230*	*549,415*	*77,797*	*627,212*	
172,746,240	11,516,416	4,060,487	15,576,903	15,576,903	164,372,200	10,958,147	4,133,338	15,091,485	15,091,485
11,514,780	767,652	30,947	798,599		11,159,420	743,961	24,725	768,686	
496,990	*33,132*	—	*33,132*		*612,680*	*40,845*	—	*40,845*	
11,017,790	734,520	30,947	765,467	765,467	10,546,740	703,116	24,725	727,841	727,841
217,160	14,477	45,252	59,729	59,729	217,530	14,502	43,868	58,370	58,370
183,981,190	12,265,413	4,136,686	16,402,099	**16,402,099**	175,136,470	11,675,765	4,201,931	15,877,696	**15,877,696**

1898–99.					1899–1900.				
	£	£.	£.	£.		£.	£.	£.	£.
154,983,237	10,332,216	1,902,482	12,234,698		153,248,703	10,216,580	1,638,737	11,855,317	
9,332,845	622,190	2,421,679	3,043,869		9,115,539	607,703	2,422,206	3,029,909	
10,575,245	705,016	17,743	722,759		—	—	—	-	
174,891,327	11,659,422	4,341,904	16,001,326		162,364,242	10,824,283	4,060,943	14,885,226	
7,084,884	*472,326*	*41,919*	*514,245*						
887,903	*59,193*	*15,214*	*74,407*		*8,656,127*	*577,075*	*66,015*	*643,090*	
414,484	*27,632*	—	*27,632*		*882,459*	*58,831*	*17,562*	*76,393*	
8,387,271	*559,151*	*57,133*	*616,284*		*9,538,586*	*635,906*	*83,577*	*719,483*	
166,504,056	11,100,271	4,284,771	15,385,042	15,385,042	152,825,656	10,188,377	3,977,366	14,165,743	14,165,743
11,326,765	755,118	52,531	807,649		12,071,699	804,780	31,782	836,562	
542,345	*36,156*	—	*36,156*		*521,705*	*34,780*	—	*34,780*	
10,784,420	718,962	52,531	771,493	771,493	11,549,994	770,000	31,782	801,782	801,782
453	30	944	974	974	—	—	874	874	874
177,288,929	11,819,263	4,338,246	16,157,509	**16,157,509**	164,375,650	10,958,377	4,010,022	14,968,399	**14,968,399**

APPENDIX VIII.—*continued.*

MILITARY SERVICES.	1900–01. INDIA. Rupees.	INDIA. Equivalent at Rs. 15=1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
1. ARMY:		£	£	£	£
Effective Charges	150,548,739	10,036,583	2,054,376	12,090,959	
Non-Effective Charges	9,103,829	606,922	2,384,918	2,991,840	
Military Operations	—	—	—	—	
TOTAL	159,652,568	10,643,505	4,439,294	15,082,799	
Deduct,—Receipts: Effective					
Non-Effective	*10,903,499*	*726,900*	*16,152*	*743,052*	
Military Operations	*861,430*	*57,429*	*16,793*	*74,222*	
Total	*11,764,929*	*784,329*	*32,945*	*817,274*	
TOTAL NET ARMY CHARGES	147,887,639	9,859,176	4,406,349	14,265,525	14,265,525
2. MILITARY WORKS	11,128,272	741,885	41,057	782,942	
Deduct,—Receipts	*536,320*	*35,755*	—	*35,755*	
TOTAL NET CHARGES for MILITARY WORKS	10,591,592	706,130	41,057	747,187	747,187
3. SPECIAL DEFENCE WORKS	—	—	6,864	6,864	6,864
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 9 and 11)	158,479,591	10,565,306	4,454,270	15,019,576	**15,019,576**

	1903–04. Rupees.	£.	£.	£.	£.
1. ARMY:					
Effective Charges	182,714,858	12,180,990	2,618,780	14,799,770	
Reorganisation	—	—	—	—	
Non-Effective Charges	10,092,048	672,803	2,392,635	3,065,438	
Military Operations	—	—	—	—	
TOTAL	192,806,906	12,853,793	5,011,415	17,865,208	
Deduct,—Receipts: Effective	*8,181,045*	*545,403*	*402,632*	*948,035*	
Reorganisation	—	—	—	—	
Non-Effective	*1,404,589*	*93,639*	*47,754*	*141,393*	
Total	*9,585,634*	*639,042*	*450,386*	*1,089,428*	
TOTAL NET ARMY CHARGES	183,221,262	12,214,751	4,561,029	16,775,780	16,775,780
2. MILITARY WORKS:					
Ordinary Charges	14,725,195	981,680	52,974	1,034,654	
Reorganisation	—	—	—	—	
Deduct,—Receipts	*676,244*	*45,083*	—	*45,083*	
TOTAL NET CHARGES for MILITARY WORKS	14,048,951	936,597	52,974	989,571	989,571
3. SPECIAL DEFENCE WORKS	325,395	21,693	5,361	27,054	27,054
TOTAL NET CHARGES for MILITARY SERVICES (shown on page 11)	197,595,608	13,173,041	4,619,364	17,792,405	**17,792,405**

APPENDIX VIII.—*continued.*

1901–02.					1902–03.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.		
	£.	£.	£.			£	£	£	£
161,385,945	10,759,063	2,032,260	12,791,323		170,999,003	11,399,934	2,926,858	14,326,792	
9,327,144	621,809	2,350,799	2,972,608		9,837,015	655,801	2,363,799	3,019,600	
—	—	—	—		—	—	—	—	
170,713,089	11,380,872	4,383,059	15,763,931		180,836,018	12,055,735	5,290,657	17,346,392	
9,447,636	*629,842*	*255,487*	*885,329*		*9,817,847*	*654,523*	*333,733*	*988,256*	
1,064,725	*70,982*	*21,278*	*92,260*		*1,162,034*	*77,469*	*59,265*	*136,734*	
10,512,361	*700,824*	*276,765*	*977,589*		*10,979,881*	*731,992*	*392,998*	*1,124,990*	
160,200,728	10,680,048	4,106,294	14,786,342	14,786,342	169,856,137	11,323,743	4,897,659	16,221,402	16,221,402
13,952,561	930,171	34,612	964,783		15,510,922	1,034,062	62,607	1,096,669	
714,652	*47,643*	—	*47,643*		*574,515*	*38,301*	—	*38,301*	
13,237,909	882,528	34,612	917,140	917,140	14,936,407	995,761	62,607	1,058,368	1,058,368
—	—	—	—	—	—	—	—	—	—
173,438,637	11,562,576	4,140,906	15,703,482	**15,703,482**	184,792,544	12,319,504	4,960,266	17,279,770	**17,279,770**

1904–05.				
Rupees.	£.	£.	£.	£.
195,340,056	13,022,670	2,946,125	15,968,795	
6,167,087	411,139	686,366	1,097,505	
10,080,632	672,042	2,437,352	3,109,394	
—	—	—	—	
211,587,775	14,105,851	6,069,843	20,175,694	
7,755,858	*517,057*	*327,327*	*844,384*	
95	*6*	—	*6*	
1,346,318	*89,755*	*26,786*	*116,541*	
9,102,271	*606,818*	*354,113*	*960,931*	
202,485,504	13,499,033	5,715,730	19,214,763	19,214,763
13,946,562	929,771	49,641	979,412	
32,810	2,187	—	2,187	
681,931	*45,462*	—	*45,462*	
13,297,441	886,496	49,641	936,137	936,137
538,613	35,908	92,387	128,295	128,295
216,321,558	14,421,437	5,857,758	20,279,195	**20,279,195**

APPENDIX IX.

COLLECTION OF REVENUE.	1894–95.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	40,474,980	2,698,332	346	2,698,678	
Forest	9,121,650	608,110	701	608,811	
Salt	4,978,160	331,878	327	332,205	
Stamps	932,110	62,141	45,103	107,244	
Excise	1,928,090	128,540	—	128,540	
Provincial Rates	564,380	37,625	—	37,625	
Customs	1,744,850	116,323	34	116,357	
Assessed Taxes	297,710	19,847	—	19,847	
Registration	2,296,310	153,087	—	153,087	
TOTAL (shown on pages 5 and 7)	62,338,240	4,155,883	46,511	4,202,394	**4,202,394**

COLLECTION OF REVENUE.	1897–98.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	41,861,930	2,790,795	901	2,791,696	
Forest	9,951,680	663,445	4,172	667,617	
Salt	4,730,150	315,343	468	315,811	
Stamps	979,980	65,332	35,844	101,176	
Excise	2,402,710	160,181	123	160,304	
Provincial Rates	525,300	35,020	—	35,020	
Customs	2,113,790	140,919	—	140,919	
Assessed Taxes	322,780	21,519	—	21,519	
Registration	2,478,900	165,260	—	165,260	
TOTAL (Shown on pages 7 and 9)	65,367,220	4,357,814	41,508	4,399,322	**4,399,322**

APPENDIX IX.

1895–96.					1896–97.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
40,970,540	2,731,369	36	2,731,405		41,092,470	2,739,498	214	2,739,712	
9,087,100	605,807	1,393	607,200		9,803,280	653,552	8,205	661,757	
5,210,070	347,338	21	347,359		5,230,350	348,690	191	348,881	
951,580	63,439	43,492	106,931		970,060	64,671	40,808	105,479	
2,078,440	138,563	64	138,627		2,124,800	141,653	226	141,879	
526,750	35,117	—	35,117		543,010	36,201	—	36,201	
2,027,930	135,195	88	135,283		2,033,860	135,591	—	135,591	
298,680	19,912	—	19,912		303,230	20,215	—	20,215	
2,330,840	155,389	—	155,389		2,408,240	160,549	—	160,549	
63,481,930	4,232,129	45,094	4,277,223	**4,277,223**	64,509,300	4,300,620	49,644	4,350,264	**4,350,264**

1898–99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
40,526,738	2,701,783	1,255	2,703,038		41,221,405	2,748,094	645	2,748,739	
9,795,849	653,057	7,421	660,478		10,790,296	719,353	10,822	730,175	
4,653,139	310,209	258	310,467		4,966 747	331,116	640	331,756	
947,389	63,159	35,296	98,455		950,619	63,375	37,914	101,289	
2,430,140	162,009	—	162,009		2,422,627	161,509	—	161,509	
557,372	37,158	—	37,158		531,917	35,461	—	35,461	
2,148,445	143,230	65	143,295		2,306,176	153,745	208	153,953	
328,121	21,875	—	21,875		332,364	22,158	—	22,158	
2,485,107	165,674	—	165,674		2,456,979	163,799	—	163,799	
63,872,300	4,258,154	44,295	4,302,449	**4,302,449**	65,979,130	4,398,610	50,229	4,448,839	**4,448,839**

APPENDIX IX.—*continued.*

COLLECTION OF REVENUE.	1900-01.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	42,231,350	2,815,423	176	2,815,599	
Forest	10,924,937	728,329	1,835	730,164	
Salt	5,047,501	336,500	433	336,933	
Stamps	1,112,809	74,187	28,752	102,939	
Excise	2,416,769	161,118	58	161,176	
Provincial Rates	509,616	33,975	—	33,975	
Customs	2,427,076	161,805	125	161,930	
Assessed Taxes	335,967	22,398	—	22,398	
Registration	2,543,952	169,597	—	169,597	
TOTAL (shown on pages 9 and 11)	67,549,977	4,503,332	31,379	4,534,711	**4,534,711**

COLLECTION OF REVENUE.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	45,727,135	3,048,476	408	3,048,884	
Forest	12,166,993	811,133	2,485	813,618	
Salt	4,935,853	329,057	2,134	331,191	
Stamps	1,202,373	80,158	42,221	122,379	
Excise	3,208,429	213,895	33	213,928	
Provincial Rates	588,173	39,212	—	39,212	
Customs	2,520,550	168,037	128	168,165	
Assessed Taxes	348,126	23,208	—	23,208	
Registration	2,667,009	177,800	—	177,800	
TOTAL (shown on page 11)	73,364,641	4,890,976	47,409	4,938,385	**4,938,385**

APPENDIX IX.—*continued.*

1901–02.					1902–03.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
42,915,972	2,861,065	670	2,861,735		43,639,985	2,909,332	148	2,909,480	
10,520,701	701,380	4,201	705,581		11,249,331	749,955	1,828	751,783	
5,141,683	342,779	851	343,630		5,186,238	345,749	142	345,891	
1,143,750	76,250	29,567	105,817		1,161,149	77,410	31,898	109,308	
2,491,879	166,125	30	166,155		2,837,618	189,175	9	189,184	
636,825	42,455	—	42,455		628,226	41,882	—	41,882	
2,419,723	161,315	160	161,475		2,417,843	161,190	145	161,335	
357,348	23,823	—	23,823		362,255	24,150	—	24,150	
2,576,045	171,736	—	171,736		2,577,670	171,845	—	171,845	
68,203,926	4,546,928	35,479	4,582,407	**4,582,407**	70,060,315	4,670,688	34,170	4,704,858	**4,704,858**

1904–05				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
48,042,287	3,202,819	875	3,203,694	
12,967,856	864,524	4,614	869,138	
5,162,759	344,184	918	345,102	
1,234,918	82,328	38,763	121,091	
3,622,103	241,473	841	242,314	
549,613	36,641	—	36,641	
2,683,465	178,898	348	179,246	
321,253	21,417	—	21,417	
2,713,486	180,899	—	180,899	
77,297,740	5,153,183	46,359	5,199,542	**5,199,542**

109015

APPENDIX X.

CIVIL DEPARTMENTS.	1894-95.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION:					
Charges	15,862,160	1,057,477	273,303	1,330,780	1,330,780
2. LAW COURTS:					
Charges	30,678 750	2,045,250	226	2,045,476	
Receipts	*3,704,820*	*246,988*	—	*246,988*	
	26,973,930	1,798,262	226	1,798,488	1,798,488
3. JAILS:					
Charges	9,051,400	603,427	1,248	604,675	
Receipts	*3,088,780*	*205,919*	—	*205,919*	
	5,962,620	397,508	1,248	398,756	398,756
4. POLICE:					
Charges	39,874,460	2,658,298	850	2,659,148	
Receipts	*4,062,220*	*270,815*	—	*270,815*	
	35,812,240	2,387,483	850	2,388,333	2,388,333
5. MARINE (including River Navigation):					
Charges	3,333,370	222,224	185,212	407,436	
Receipts	*1,548,830*	*103,255*	—	*103,255*	
	1,784,540	118,969	185,212	304,181	304,181
6. EDUCATION:					
Charges	15,083,720	1,005,581	1,556	1,007,137	
Receipts	*2,140,340*	*142,689*	—	*142,689*	
	12,943,380	862,892	1,556	864,448	864,448
7. ECCLESIASTICAL:					
Charges	1,854,290	123,619	50	123,669	123,669
8. MEDICAL:					
Charges	10,034,380	668,959	6,437	675,396	
Receipts	*780,610*	*52,041*	*1,878*	*53,919*	
	9,253,770	616,918	4,559	621,477	621,477
9. POLITICAL:					
Charges	8,580,790	572,053	21,564	593,617	593,617
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	4,221,580	281,439	43,248	324,687	
Receipts	*922,740*	*61,516*	*374*	*61,890*	
	3,298,840	219,923	42,874	262,797	262,797
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 5 and 7)	122,326,560	8,155,104	531,442	8,686,546	**8,686,546**

APPENDIX X.

1895–96.					1896–97.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,940,890	1,062,726	243,955	1,306,681	1,306,681	15,872,780	1,058,185	260,322	1,318,507	1,318,507
30,876,040	2,058,403	491	2,058,894		30,933,110	2,062,207	1,379	2,063,586	
3,778,740	*251,916*	—	*251,916*		*3,561,840*	*237,456*	—	*237,456*	
27,097,300	1,806,487	491	1,806,978	1,806,978	27,371,270	1,824,751	1,379	1,826,130	1,826,130
9,567,620	637,842	1 329	639,171		10,822,460	721,497	778	722,275	
3,122,980	*208,199*	—	*208,199*		*3,087,330*	*205,822*	—	*205,822*	
6,444,640	429,643	1,329	430,972	430,972	7,735,130	515,675	778	516,453	516,453
40,391,750	2,692,783	933	2,693,716		41,555,770	2,770,385	592	2,770,977	
4,178,920	*278,594*	—	*278,594*		*4,369,160*	*291,277*	—	*291,277*	
36,212,830	2,414,189	933	2,415,122	2,415,122	37,186,610	2,479,108	592	2,479,700	2,479,700
3,267,520	217,835	236,599	454,434		3,668,660	244,577	212,785	457,362	
1,693,740	*112,916*	—	*112,916*		*1,604,770*	*106,984*	—	*106,984*	
1,573,780	104,919	236,599	341,518	341,518	2,063,890	137,593	212,785	350,378	350,378
15,342,720	1,022,848	1,260	1,024,108		15,734,000	1,048,933	1,656	1,050,589	
2,197,230	*146,482*	—	*146,482*		*2,207,820*	*147,188*	—	*147,188*	
13,145,490	876,366	1,260	877,626	877,626	13,526,180	901,745	1,656	903,401	903,401
1,921,350	128,090	156	128,246	128,246	1,891,440	126,096	145	126,241	126,241
10,200,770	680,051	6,159	686,210		10,651,580	710,105	6,947	717,052	
807,780	*53,852*	*1,862*	*55,714*		*908,640*	*60,576*	*1,717*	*62,293*	
9,392,990	626,199	4,297	630,496	630,496	9,742,940	649,529	5,230	654,759	654,759
9,782,540	652,169	47,693	699,862	699,862	9,632,320	642,155	24,186	666,341	666,341
4,496,420	299,761	26,327	326,088		4,739,380	315,959	30,124	346,083	
1,024,530	*68,302*	*485*	*68,787*		*1,010,550*	*67,370*	*425*	*67,795*	
3,471,890	231,459	25,842	257,301	257,301	3,728,830	248,589	29,699	278,288	278,288
124,983,700	8,332,247	562,555	8,894,802	**8,894,802**	128,751,391	8,583,426	536,772	9,120,198	**9,120,198**

APPENDIX X.—*continued.*

CIVIL DEPARTMENTS.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION:					
Charges	15,880,160	1,058,677	257,745	1,316,422	1,316,422
2. LAW COURTS:					
Charges	31,324,810	2,088,321	795	2,089,116	
Receipts	*3,569,130*	*237,942*	—	*237,942*	
	27,755,680	1,850,379	795	1,851,174	1,851,174
3. JAILS:					
Charges	11,187,030	745,802	2,218	748,020	
Receipts	*3,062,800*	*204,186*	—	*204,186*	
	8,124,230	541,616	2,218	543,834	543,834
4. POLICE:					
Charges	42,328,550	2,821,903	683	2,822,586	
Receipts	*4,483,300*	*298,887*	—	*298,887*	
	37,845,250	2,523,016	683	2,523,699	2,523,699
5. MARINE (including River Navigation):					
Charges	3,447,620	229,842	213,853	443,695	
Receipts	*2,007,240*	*133,816*	—	*133,816*	
	1,440,380	96,026	213,853	309,879	309,879
6. EDUCATION:					
Charges	15,786,630	1,052,442	1,541	1,053,983	
Receipt	*2,175,180*	*145,012*	—	*145,012*	
	13,611,450	907,430	1,541	908,971	908,971
7. ECCLESIASTICAL:	—				
Charges	1,735,790	115,719	245	115,964	115,964
8. MEDICAL:					
Charges	13,289,520	885,968	16,931	902,899	
Receipts	*876,740*	*58,449*	*1,622*	*60,071*	
	12,412,780	827,519	15,309	842,828	842,828
9. POLITICAL:					
Charges	8,957,600	597,173	24,349	621,522	621,522
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	4,947,060	329,804	26,109	355,913	
Receipts	*1,030,630*	*68,709*	*303*	*69,012*	
	3,916,430	261,095	25,806	286,901	286,901
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 7 and 9)	131,679,750	8,778,650	542,544	9,321,194	**9,321,194**

APPENDIX X.—*continued.*

1898–99.					1899–1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,814,295	1,054,286	252,496	1,306,782	1,306,782	15,960,801	1,064,053	320,023	1,384,076	1,384,076
30,727,343	2,048,490	794	2,049,284		31,213,533	2,080,902	547	2,081,449	
3,688,633	*245,909*	—	*245,909*		*3,540,262*	*236,017*	—	*236,017*	
27,038,710	1,802,581	794	1,803,375	1,803,375	27,673,271	1,844,885	547	1,845,432	1,845,432
10,288,204	685,880	133	686,013		10,260,188	684,013	222	684,235	
3,085,531	*205,702*	—	*205,702*		*3,403,582*	*226,905*	—	*226,905*	
7,202,673	480,178	133	480,311	480,311	6,856,606	457,108	222	457,330	457,330
41,795,480	2,786,365	778	2,787,143		42,762,727	2,850,848	448	2,851,296	
4,362,044	*290,803*	—	*290,803*		*4,262,843*	*284,190*	—	*284,190*	
37,433,436	2,495,562	778	2,496,340	2,496,340	38,499,884	2,566,658	448	2,567,106	2,567,106
3,360,546	224,037	204,787	428,824		3,088,823	205,922	327,970	533,892	
1,906,628	*127,109*	—	*127,109*		*2,046,815*	*136,454*	—	*136,454*	
1,453,918	96,928	204,787	301,715	301,715	1,042,008	69,468	327,970	397,438	397,438
15,956,775	1,063,785	1,917	1,065,702		16,264,003	1,084,267	1,852	1,086,119	
2,308,476	*153,898*	—	*153,898*		*2,374,897*	*158,326*	—	*158,326*	
13,648,299	909,887	1,917	911,804	911,804	13,839,106	925,941	1,852	927,793	927,793
1,697,403	113,160	795	113,955	113,955	1,707,796	113,853	211	114,064	114,064
16,012,347	1,067,490	10,273	1,077,763		13,993,722	932,915	11,689	944,604	
840,021	*56,001*	*1,547*	*57,548*		*915,715*	*61,048*	*1,521*	*62,569*	
15,172,326	1,011,489	8,726	1,020,215	1,020,215	13,078,007	871,867	10,168	882,035	882,035
8,660,466	577,364	24,627	601,991	601,991	10,468,139	697,876	23,960	721,836	721,836
5,223,538	348,236	21,144	369,380		5,283,680	352,245	28,772	381,017	
1,044,117	*69,608*	*447*	*70,055*		*1,201,341*	*80,090*	*493*	*80,583*	
4,179,421	278,628	20,697	299,325	299,325	4,082,339	272,155	28,279	300,434	300,434
132,300,947	8,820,063	515,750	9,335,813	**9,335,813**	133,257,957	8,883,864	713,680	9,597,544	**9,597,544**

APPENDIX X.—*continued.*

CIVIL DEPARTMENTS.	1900-01.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION:					
Charges	16,267,295	1,084,486	255,196	1,339,682	1,339,682
2. LAW COURTS:					
Charges	31,860,797	2,124,053	261	2,124,314	
Receipts	*3,429,467*	*228,631*	—	*228,631*	
	28,431,330	1,895,422	261	1,895,683	1,895,683
3. JAILS:					
Charges	11,955,882	797,058	—	797,058	
Receipts	*3,676,810*	*245,120*	—	*245,120*	
	8,279,072	551,938	—	551,938	551,938
4. POLICE:					
Charges	43,751,116	2,916,741	1,245	2,917,986	
Receipts	*4,483,431*	*298,895*	—	*298,895*	
	39,267,685	2,617,846	1,245	2,619,091	2,619,091
5. MARINE (including River Navigation):					
Charges	3,568,472	237,898	352,023	589,921	
Receipts	*2,316,938*	*154,463*	—	*154,463*	
	1,251,534	83,435	352,023	435,458	435,458
6. EDUCATION:					
Charges	16,326,203	1,088,414	2,708	1,091,122	
Receipts	*2,437,052*	*162,470*	—	*162,470*	
	13,889,151	925,944	2,708	928,652	928,652
7. ECCLESIASTICAL:					
Charges	1,733,963	115,598	753	116,351	116,351
8. MEDICAL:					
Charges	14,038,220	935,881	5,222	941,103	
Receipts	*935,096*	*62,339*	*1,487*	*63,826*	
	13,103,124	873,542	3,735	877,277	877,277
9. POLITICAL:					
Charges	8,441,227	562,748	24,743	587,491	587,491
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	6,382,287	425,486	41,107	466,593	
Receipts	*1,338,673*	*89,245*	*425*	*89,670*	
	5,043,614	336,241	40,682	376,923	376,923
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 9 and 11)	135,707,995	19,047,200	681,346	9,728,546	**9,728,546**

APPENDIX X.—*continued.*

1901–02.					1902–03.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
16,554,642	1,103,643	259,112	1,362,755	1,362,755	18,962,104	1,264,140	251,474	1,515,614	1,515,614
32,358,574	2,157,238	504	2,157,742		33,226,413	2,215,095	210	2,215,305	
3,483,159	*232,211*	—	*232,211*		*3,650,529*	*243,369*	—	*243,369*	
28,875,415	1,925,027	504	1,925,531	1,925,531	29,575,884	1,971,726	210	1,971,936	1,971,936
11,561,297	770,753	813	771,566		10,881 591	725,439	65	725,504	
3,757,836	*250,522*	—	*250,522*		*3,544,533*	*236,302*	—	*236,302*	
7,803,461	520,231	813	521,044	521,044	7,337,058	489,137	65	489,202	489,202
44,341,080	2,956,072	994	2,957,066		45,271,032	3,018,069	1,675	3,019,744	
4,403,637	*293,576*	—	*293,576*		*4,612,718*	*307,514*	—	*307,514*	
39,937,443	2,662,496	994	2,663,490	2,663,490	40,658,314	2,710,555	1,675	2,712,230	2,712,230
4,258,472	283,898	314,351	598,249		4,020,772	268,051	247,914	515,965	
2,181,781	*145,439*	—	*145,439*		*2,697,368*	*173,158*	—	*173,158*	
2,076,891	138,459	314,351	452,810	452,810	1,423,404	94,893	247,914	342,807	342,807
16,943,997	1,129,600	2,734	1,132,334		19,436,735	1,295,782	1,882	1,297,664	
2,600,026	*173,335*	—	*173,335*		*2,733,674*	*182,245*	—	*182,245*	
14,343,971	956,265	2,734	958,999	958,999	16,703,061	1,113,537	1,882	1,115,419	1,115,419
1,684,155	112,277	499	112,776	112,776	1,655,652	110,377	646	111,023	111,023
12,887,984	859,199	4,886	864,085		14,281,869	952,125	8,414	960,539	
1,033,057	*68,870*	*1,373*	*70,243*		*1,127,392*	*75,159*	*1,446*	*76,605*	
11,854,927	790,329	3,513	793,842	793,842	13,154,477	876,966	6,968	883,934	883,934
10,200,690	680,046	7,028	687,074	687,074	12,183,251	812,217	7,249	819,466	819,466
7,079,786	471,986	31,166	503,152		7,124,439	474,962	33,457	508,419	
1,431,570	*95,438*	*434*	*95,872*		*1,539,956*	*102,664*	*531*	*103,195*	
5,648,216	376,548	30,732	407,280	407,280	5,584,483	372,298	32,926	405,224	405,224
138,979,811	9,265,321	620,280	9,885,601	**9,885,601**	147,237,688	9,815,846	551,009	10,366,855	**10,366,855**

APPENDIX X.—*continued.*

CIVIL DEPARTMENTS.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION:					
Charges	18,206,139	1,213,743	279,602	1,493,345	1,493,345
2. LAW COURTS:					
Charges	34,138,317	2,275,887	778	2,276,665	
Receipts	*3,872,489*	*258,166*	—	*258,166*	
	30,265,828	2,017,721	778	2,018,499	2,018,499
3. JAILS:					
Charges	10,695,458	713,031	83	713,114	
Receipts	*3,609,178*	*240,612*	—	*240,612*	
	7,086,280	472,419	83	472,502	472,502
4. POLICE:					
Charges	46,295,126	3,086,342	967	3,087,309	
Receipts	*4,845,902*	*323,060*	—	*323,060*	
	41,449,224	2,763,282	967	2,764,249	2,764,249
5. MARINE (including River Navigation):					
Charges	6,682,412	445,494	281,182	726,676	
Receipts	*5,554,347*	*370,290*	*21,000*	*391,290*	
	1,128,065	75,204	260,182	335,386	335,386
6. EDUCATION:					
Charges	20,457,210	1,363,814	3,708	1,367,522	
Receipts	*2,793,539*	*186,236*	—	*186,236*	
	17,663,671	1,177,578	3,708	1,181,286	1,181,286
7. ECCLESIASTICAL:					
Charges	1,692,069	112,805	936	113,741	113,741
8. MEDICAL:					
Charges	14,136,131	942,409	5,887	948,296	
Receipts	*1,277,030*	*85,135*	*1,351*	*86,486*	
	12,859,101	857,274	4,536	861,810	861,810
9. POLITICAL:					
Charges	10,462,173	697,478	5,092	702,570	702,570
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	7,732,054	515,470	34,524	549,994	
Receipts	*1,661,555*	*110,770*	*725*	*111,495*	
	6,070,499	404,700	33,799	438,499	438,499
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on page 11)	146,883,049	9,792,204	589,683	10,381,887	**10,381,887**

APPENDIX X.—*continued.*

1904–05.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
18,047,997	1,203,200	272,236	1,475,436	1,475,436
35,066,547	2,337,770	480	2,338,250	
3,814,384	*254,292*	—	*254,292*	
31,252,163	2,083,478	480	2,083,958	2,083,958
10,597,958	706,530	19	706,549	
3,681,072	*245,405*	—	*245,405*	
6,916,886	461,125	19	461,144	461,144
47,372,897	3,158,193	622	3,158,815	
4,925,893	*328,393*	—	*328,393*	
42,447,004	2,829,800	622	2,830,422	2,830,422
7,547,002	503,134	292,519	795,653	
5,099,991	*339,999*	*4,000*	*343,999*	
2,447,011	163,135	288,519	451,654	451,654
22,118,676	1,474,578	5,064	1,479,642	
2,915,717	*194,381*	—	*194,381*	
19,202,959	1,280,197	5,064	1,285 261	1,285,261
1,809,727	120,649	390	121,039	121,039
14,859,661	990,644	6,196	996,840	
1,226,678	*81,779*	*1,105*	*82,884*	
13,632,983	908,865	5,091	913,956	913,956
11,793,681	786,245	4,094	790,339	790,339
7,534,631	502,309	34,891	537,200	
1,460,429	*97,362*	*617*	*97,979*	
6,074,202	404,947	34,274	439,221	439,221
153,624,613	10,241,641	610,789	10,852,430	**10,852,430**

APPENDIX XI.

MISCELLANEOUS CIVIL CHARGES.	1894–95.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£.	£.	£.	£.
Charges	4,584,230	305,615	6,907	312,522	312,522
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	12,710	847	220,651	221,498	221,498
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	9,448,650	629,910	1,788,908	2,418,818	
Receipts	*2,099,550*	*139,970*	*94,108*	*234,078*	
	7,349,100	489,940	1,694,800	2,184,740	2,184,740
4. STATIONERY AND PRINTING:					
Charges	6,062,720	404,182	48,536	452,718	
Receipts	*852,120*	*56,808*	—	*56,808*	
	5,210,600	347,374	48,536	395,910	395,910
5. MISCELLANEOUS:					
Charges	1,985,890	132,393	39,975	172,368	
Receipts	*5,230,580*	*348,705*	*4,757*	*353,462*	
	3,244,690	*216,312*	35,218	*181,094*	*181,094*
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 5 and 7)	13,911,950	927,464	2,006,112	2,933,576	**2,933,576**

	1897–98.				
1. TERRITORIAL AND POLITICAL PENSIONS:		£.	£.	£.	£.
Charges	4,278,710	285,247	9,332	294,579	294,579
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	7,630	509	187,640	188,149	188,149
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	10,485,950	699,064	1,901,744	2,600,808	
Receipts	*2,062,950*	*137,530*	*87,639*	*225,169*	
	8,423,000	561,534	1,814,105	2,375,639	2,375,639
4. STATIONERY AND PRINTING:					
Charges	6,389,830	425,989	54,449	480,438	
Receipts	*800,030*	*53,336*	—	*53,336*	
	5,589,800	372,653	54,449	427,102	427,102
5. MISCELLANEOUS:					
Charges	1,928,780	128,585	26,921	155,506	
Receipts	*4,691,580*	*312,772*	*2,929*	*315,701*	
	2,762,800	*184,187*	23,992	*160,195*	*160,195*
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 7 and 9)	15,536,340	1,035,756	2,089,518	3,125,274	**3,125,274**

APPENDIX XI.

1895–96.					1896–97.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
4,372,500	291,500	9,565	301,065	301,065	4,214,660	280,977	9,592	290,569	290,569
7,930	529	223,537	224,066	224,066	7,460	497	225,783	226,280	226,280
9,691,460	646,098	1,817,694	2,463,792		10,059,610	670,641	1,874,519	2,545,160	
2,043,130	*136,209*	*96,901*	*233,110*		*2,022,050*	*134,803*	*93,786*	*228,589*	
7,648,330	509,889	1,720,793	2,230,682	2,230,682	8,037,560	535,838	1,780,733	2,316,571	2,316,571
6,052,180	403,478	45,443	448,921		6,100,880	406,725	41,807	448,532	
842,870	*56,191*	—	*56,191*		*864,000*	*57,600*	—	*57,600*	
5,209,310	347,287	45,443	392,730	392,730	5,236,880	349,125	41,807	390,932	390,932
1,993,850	132,923	18,549	151,472		2,088,050	139,203	21,691	160,894	
4,503,090	*300,206*	*4,646*	*304,852*		*4,432,980*	*295,532*	*20,878*	*316,410*	
2,509,240	*167,283*	13,903	*153,380*	*153,380*	*2,344,930*	*156,329*	813	*155,516*	*155,516*
14,728,830	981,922	2,013,241	2,995,163	**2,995,163**	15,151,630	1,010,108	2,058,728	3,068,836	**3,068,836**

1898–99.					1899–1900.				
	£.	£.	£.	£.		£.	£.	£.	£.
4,136,446	275,763	11,577	287,340	287,340	3,983,365	265,558	11,452	277,010	277,010
15,949	1,063	259,009	260,072	260,072	9,660	644	282,881	283,525	283,525
10,659,923	710,662	1,942,917	2,653,579		11,086,006	739,067	1,965,402	2,704,469	
1,738,055	*115,870*	*92,698*	*208,568*		*1,721,032*	*114,735*	*90,026*	*204,761*	
8,921,868	594,792	1,850,219	2,445,011	2,445,011	9,364,974	624,332	1,875,376	2,499,708	2,499,708
6,419,119	427,941	49,458	477,399		6,792,810	452,854	59,700	512,554	
871,250	*58,083*	—	*58,083*		*894,882*	*59,659*	—	*59,659*	
5,547,869	369,858	49,458	419,316	419,316	5,897,928	393,195	59,700	452,895	452,895
2,140,490	142,699	23,274	165,973		2,367,536	157,835	36,189	194,024	
5,423,438	*361,563*	*22,394*	*383,957*		*4,373,719*	*291,581*	*1,825*	*293,406*	
3,282,948	*218,864*	880	*217,984*	*217,984*	*2,006,183*	*133,746*	34,364	*99,382*	*99,382*
15,339,184	1,022,612	2,171,143	3,193,755	**3,193,755**	17,249,744	1,149,983	2,263,773	3,413,756	**3,413,756**

APPENDIX XI.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1900–01.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges	3,877,633	258,509	20,805	279,314	279,314
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	23	1	250,864	250,865	250,865
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	11,405,469	760,365	1,950,936	2,711,301	
Receipts	*1,647,651*	*109,843*	*84,270*	*194,113*	
	9,757,818	650,522	1,866,666	2,517,188	2,517,188
4. STATIONERY AND PRINTING:					
Charges	6,629,107	441,941	67,350	509,291	
Receipts	*834,370*	*55,625*	—	*55,625*	
	5,794,737	386,316	67,350	453,666	453,666
5. MISCELLANEOUS:					
Charges	2,693,294	179,553	25,197	204,750	
Receipts	*4,145,577*	*276,372*	*3,382*	*279,754*	
	1,452,283	*96,819*	21,815	*75,004*	*75,004*
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 9 and 11)	17,977,928	1,198,529	2,227,500	3,426,029	**3,426,029**

	1903–04.				
	Rupees.	£.	£.	£.	£.
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges	3,699,387	246,626	10,843	257,469	257,469
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	4,271	285	238,303	238,588	238,588
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	12,666,561	844,437	2,011,722	2,856,159	
Receipts	*1,813,582*	*120,905*	*78,254*	*199,159*	
	10,852,979	723,532	1,933,468	2,657,000	2,657,000
4. STATIONERY AND PRINTING:					
Charges	6,896,961	459,798	89,866	549,664	
Receipts	*1,070,353*	*71,357*	—	*71,357*	
	5,826,608	388,441	89,866	478,307	478,307
5. MISCELLANEOUS:					
Charges	6,480,127	432,008	15,757	447,765	
Receipts	*5,280,103*	*352,007*	*13,025*	*365,032*	
	1,200,024	80,001	2,732	82,733	82,733
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 11)	21,583,269	1,438,885	2,275,212	3,714,097	**3,714,097**

APPENDIX XI.—*concluded.*

1901–02.					1902–03.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
3,804,743	253,649	10,722	264,371	264,371	3,870,229	258,015	12,590	270,605	270,605
11,492	766	251,807	252,573	252,573	5,480	365	244,026	244,391	244,391
11,683,183	778,879	1,976,705	2,755,584		12,131,479	808,765	2,006,754	2,815,519	
1,691,786	*112,786*	*81,750*	*194,536*		*1,780,891*	*118,726*	*82,577*	*201,303*	
9,991,397	666,093	1,894,955	2,561,048	2,561,048	10,350,588	690,039	1,924,177	2,614,216	2,614,216
6,703,453	446,897	97,139	544,036		7,025,848	468,390	102,348	570,738	
943,693	*62,913*	—	*62,913*		*895,378*	*59,692*	—	*59,692*	
5,759,760	383,984	97,139	481,123	481,123	6,130,470	408,698	102,348	511,046	511,046
4,539,511	302,634	20,184	322,818		8,509,175	567,279	25,458	592,737	
4,996,324	*333,088*	*11,969*	*345,057*		*4,972,004*	*331,467*	*6,954*	*338,421*	
456,813	*30,454*	8,215	*22,239*	*22,239*	3,537,171	235,812	18,504	254,316	254,316
19,110,579	1,274,038	2,262,838	3,536,876	**3,536,876**	23,893,938	1,592,929	2,301,645	3,894,574	**3,894,574**

1904–05.				
Rupees.	£.	£.	£.	£.
3,565,635	237,709	10,672	248,381	248,381
778	52	218,692	218,744	218,744
13,363,407	890,894	2,019,439	2,910,333	
1,768,879	*117,925*	*73,048*	*190,973*	
11,594,528	772,969	1,946,391	2,719,360	2,719,360
7,082,119	472,141	102,802	574,943	
1,076,676	*71,778*	—	*71,778*	
6,005,443	400,363	102,802	503,165	503,165
3,696,049	246,403	65,986	312,389	
4,960.885	*330,726*	*2,584*	*333,310*	
1,264,836	*84,323*	63,402	*20,921*	*20,921*
19,901,548	1,326,770	2,341,959	3,668,729	**3,668,729**

APPENDIX XII.

CIVIL WORKS AND CONSTRUCTION OF RAILWAYS CHARGED TO LOCAL AND PROVINCIAL REVENUES.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1894–95.					
CIVIL WORKS:		£.	£.	£.	£.
Charges	41,943,160	2,796,210	82,170	2,878,380	
Receipts	*5,863,970*	*390,931*	*25,342*	*416,273*	
Net Charge	36,079,190	2,405,279	56,828	2,462,107	2,462,107
CONSTRUCTION OF RAILWAYS:—CHARGE	196,090	13,073	—	13,073	13,073
TOTAL NET CHARGE (shown on pages 5 and 7)	36,275,280	2,418,352	56,828	2,475,180	**2,475,180**
1897–98.					
CIVIL WORKS:		£.	£.	£.	£.
Charges	41,241,480	2,749,432	80,866	2,830,298	
Receipts	*5,700,710*	*380,047*	*28,911*	*408,958*	
Net Charge	35,540,770	2,369,385	51,955	2,421,340	2,421,340
CONSTRUCTION OF RAILWAYS:—CHARGE	37,920	2,528	—	2,528	2,528
TOTAL NET CHARGE (shown on pages 7 and 9)	35,578,690	2,371,913	51,955	2,423,868	**2,423,868**
1900–01.					
CIVIL WORKS:		£.	£.	£.	£.
Charges	47,914,724	3,194,315	92,286	3,286,601	
Receipts	*5,940,014*	*396,001*	*26,714*	*422,715*	
Net Charge	41,974,710	2,798,314	65,572	2,863,886	2,863,886
CONSTRUCTION OF RAILWAYS:—CHARGE	*12,329*	*822*	—	*822*	*822*
TOTAL NET CHARGE (shown on pages 9 and 11)	41,962,381	2,797,492	65,572	2,863,064	**2,863,064**
1903–04.					
CIVIL WORKS:		£.	£.	£.	£.
Charges	67,653,429	4,510,228	92,026	4,602,254	
Receipts	*7,263,741*	*484,249*	*26,171*	*510,420*	
Net Charge	60,389,688	4,025,979	65,855	4,091,834	4,091,834
CONSTRUCTION OF RAILWAYS:—CHARGE	398,248	26,550	—	26,550	26,550
TOTAL NET CHARGE (shown on page 11)	60,787,936	4,052,529	65,855	4,118,384	**4,118,384**

APPENDIX XII.

1895–96.					1896–97.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
44,525,740	2,968,382	86,375	3,054,757		44,745,370	2,983,024	91,371	3,074,395	
6,206,250	*413,750*	*24,724*	*438,474*		*5,913,920*	*394,261*	*26,224*	*420,485*	
38,319,490	2,554,632	61,651	2,616,283	2,616,283	38,831,450	2,588,763	65,147	2,653,910	2,653,910
76,610	5,107	—	5,107	5,107	127,500	8,500	—	8,500	8,500
38,396,100	2,559,739	61,651	2,621,390	**2,621,390**	38,958,950	2,597,263	65,147	2,662,410	**2,662,410**

1898–99.					1899–1900.				
	£.	£.	£.	£.		£.	£.	£.	£.
45,084,594	3,005,639	99,043	3,104,682		48,095,324	3,206,355	91,735	3,298,090	
6,049,617	*403,308*	*30,519*	*433,327*		*5,655,627*	*377,042*	*29,058*	*406,100*	
39,034,977	2,602,331	68,524	2,670,855	2,670,855	42,439,697	2,829,313	62,677	2,891,990	2,891,990
14,526	968	—	968	968	35,345	2,356	—	2,356	2,356
39,049,503	2,603,299	68,524	2,671,823	**2,671,823**	42,475,042	2,831,669	62,677	2,894,346	**2,894,346**

1901–02.					1902–03.				
	£.	£.	£.	£.		£.	£.	£.	£.
53,440,126	3,562,675	105,176	3,667,851		60,573,260	4,038,217	107,562	4,145,779	
6,049,091	*403,273*	*28,649*	*431,922*		*6,299,416*	*419,961*	*28,679*	*448,640*	
47,391,035	3,159,402	76,527	3,235,929	3,235,929	54,273,844	3,618,256	78,883	3,697,139	3,697,139
1,000,633	*66,709*	—	*66,709*	*66,709*	819,892	54,659	—	54,659	54,659
46,390,402	3,092,693	76,527	3,169,220	**3,169,220**	55,093,736	3,672,915	78,883	3,751,798	**3,751,798**

1904–05.				
	£.	£.	£.	£.
70,576,200	4,704,413	73,882	4,778,295	
7,002,937	*466,862*	*26,229*	*493,091*	
63,563,263	4,237,551	47,653	4,285,204	4,285,204
93,754	6,250	—	6,250	6,250
63,657,017	4,243,801	47,653	4,291,454	**4,291,454**

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.	1894–95.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	102,580	6,839	—	6,839	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	5,568,670	371,245	—	371,245	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	427,930	28,528	173	28,701	
4. REDUCTION OR AVOIDANCE OF DEBT	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 5 and 7)	6,099,180	406,612	173	406,785	**406,785**
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*1,431,780*	*95,452*	253,221	157,769	
BENGAL-NAGPUR RAILWAY	*2,383,140*	*158,876*	260,950	102,074	
TOTAL IN RAILWAY REVENUE ACCOUNT	*3,814,920*	*254,328*	514,171	259,843	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	2,284,260	152,284	514,344	666,628	

FAMINE RELIEF AND INSURANCE.	1897–98.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	53,228,880	3,548,592	1,740	3,550,332	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	375,170	25,011	—	25,011	
4. REDUCTION OR AVOIDANCE OF DEBT	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 7 and 9)	53,604,050	3,573,603	1,740	3,575,343	**3,575,343**
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*2,252,325*	*150,155*	251,743	101,588	
BENGAL-NAGPUR RAILWAY	*2,073,945*	*138,263*	271,974	133,711	
TOTAL IN RAILWAY REVENUE ACCOUNT	*4,326,270*	*288,418*	523,717	235,299	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	49,277,780	3,285,185	525,457	3,810,642	

APPENDIX XIII.

1895–96.					1896–97.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
183,010	12,200	—	12,200		20,656,410	1,377,094	8,360	1,385,454	
5,298,670	353,245	—	353,245		—	—	—	—	
383,170	25,545	—	25,545		468,300	31,220	—	31,220	
—	—	—	—		—	—	—	—	
5,864,850	390,990	—	390,990	**390,990**	21,124,710	1,408,314	8,360	1,416,674	**1,416,674**
1,039,890	*69,326*	251,970	182,644		*1,501,560*	*100,104*	252,751	152,647	
2,425,005	*161,667*	254,700	93,033		*1,815,390*	*121,026*	260,950	139,924	
3,464,895	*230,993*	506,670	275,677		*3,316,950*	*221,130*	513,701	292,571	
2,399,955	159,997	506,670	666,667		17,807,760	1,187,184	522,061	1,709,245	

1898–99.					1899–1900.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
400,531	26,702	1	26,703		31,068,021	2,071,201	3,717	2,074,918	
6,903,526	460,235	—	460,235		—	—	—	—	
116,695	7,780	—	7,780		358,946	23,930	—	23,930	
4,452,378	296,825	—	296,825		—	—	—	—	
11,873,130	791,542	1	791,543	**791,543**	31,426,967	2,095,131	3,717	2,098,848	**2,098,848**
2,246,625	*149,775*	246,080	96,305		*3,287,143*	*219,143*	248,742	29,599	
2,640,720	*176,048*	288,200	112,152		—	—	—	—	
4,887,345	*325,823*	534,280	208,457		*3,287,143*	*219,143*	248,742	29,599	
6,985,785	465,719	534,281	1,000,000		28,139,824	1,875,988	252,459	2,128,447	

APPENDIX XIII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1900–01.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	61,761,419	4,117,428	7,802	4,125,230	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	466,710	31,114	—	31,114	
4. REDUCTION OR AVOIDANCE OF DEBT	* —	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 9 and 11)	62,228,129	4,148,542	7,802	4,156,344	**4,156,344**
5. NET CHARGE IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	—	—	—	—	
BENGAL-NAGPUR RAILWAY	*4,635,322*	*309,021*	318,544	9,523	
TOTAL IN RAILWAY REVENUE ACCOUNT	*4,635,322*	*309,021*	318,544	9,523	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	57,592,807	3,839,521	326,346	4,165,867	

FAMINE RELIEF AND INSURANCE.	1903–04.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	305,264	20,351	—	20,351	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	1,122,834	74,855	21,750	96,605	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	2,158,845	143,923	523	144,446	
4. REDUCTION OR AVOIDANCE OF DEBT	9,664,163	644,278	—	644,278	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 11)	13,251,106	883,407	22,273	905,680	**905,680**
NET CHARGE IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*3,614,584*	*240,972*	261,888	20,916	
BENGAL-NAGPUR RAILWAY	*4,177,664*	*278,510*	351,914	73,404	
TOTAL IN RAILWAY REVENUE ACCOUNT	*7,792,248*	*519,482*	613,802	94,320	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE				1,000,000	

* Figures not shown separately in the Accounts.

APPENDIX XIII.—*continued.*

1901–02.					1902–03.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
7,935,950	529,063	118	529,181		4,822,634	321,509	—	321,509	
—	—	—	—		24,375	1,625	—	1,625	
987,516	65,835	4,858	70,693		1,377,256	91,817	2,925	94,742	
4,269,574	284,638	—	284,638		8,470,500	564,700	—	564,700	
13,193,040	879,536	4,976	884,512	**884,512**	14,694,765	979,651	2,925	982,576	**982,576**
—	—	—	—		—	—	—	—	
3,194,501	*212,967*	328,455	115,488		*	*	*	17,424	
3,194,501	*212,967*	328,455	115,488					17,424	
9,998,539	666,569	333,431	1,000,000					1,000,000	

1904–05.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
31,165	2,078	—	2,078	
1,456,817	97,121	18,691	115,812	
3,225,200	215,013	—	215,013	
10,006,451	667,097	—	667,097	
14,719,633	981,309	18,691	1,000,000	**1,000,000**

From April 1st, 1904, *no* charge in respect of these railways is to be made against the Famine Insurance grant.

00109015

Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020